RESERVED

App. F. IX-4

19:

File No. 44-33

Serial Nos. 142

Previous References
PP 8G 31-1-35
(Collection no. 71 of 31-32)

Later References.
Leg Dep 55-34
Gn 74-34-142
142 259-36
Leg 17-38(140)
133-38(142)
G.A. 278-38(1-4)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. Manuscript

SUBJECT.

A Regulation to provide for the imposition and collection of an Income duty on Matches
Regulation no III of 1934 and Emergency
Regulation I of 1934.

EXCISE DUTY ON MATCHES

SELECT COMMITTEE CHANGES

MENACE OF MECHANICAL LIGHTERS

(ASSOCIATED SPECIAL SERVICE.)

NEW DELHI, Apr. 14.

The following is the full text of the Select Committee Report on the Match Excise Duty Bill presented and laid on the table of the Assembly by Sir George Schuster this afternoon:

"Sir Alan Parsons, Secretary to the Government of India in the Finance Department and Mr. A. H. Lloyd, Member of the Central Board of Revenue, attended meetings of the Select Committee and assisted us with the information. We also had the advantage of hearing the evidence of representatives of the main interests engaged in the match industry in India.

"The most important question that confronted us was whether the duty as fixed by the Bill, would so react on the retail selling price of the matches as to bring about a very serious diminution of the sales. In order to avoid this it seemed to us essential that the duty should be so regulated as to make it possible to have a reasonable sized box of matches retailed singly in bazaars at the price of one pice. After very careful consideration we have come to the conclusion that if this result is to be achieved and a sufficient margin of profit left for the retailers and manufacturers the rate of excise duty, initially at least, should not be fixed higher than one rupee per gross of boxes containing on an average forty matches. We hold that the duty could be at the corresponding rates for matches in boxes of 60 and for matches in boxes of 80 and that the classification of the matches according to these standards is the most suitable and convenient from the administrative standpoint. For matches packed otherwise we have left the duty to be fixed by the Governor-General-in-Council. This class of matches will disappear as soon as the provisions of the Bill are brought into full operation when we understand a rule will be made limiting the number of matches which may be contained in a box to eighty. We are convinced that these proposals are fair to the industry. and are calculated to ensure the goodwill of the trade in working the Act. At the same time, we consider that the situation should be carefully watched and that the possibility of subsequent enhancement or readjustment of the rates of duty be continually borne in mind.

"We have also given careful consideration to the position of the cottage industry for making matches. In this connection our attention was drawn to the recommendation contained in para 136 of the report of the Indian Tariff Board regarding the grant of protection to the match industry to the effect that "though there was no ground for extending the assistance to the match manufacture as a cottage industry, it will be unfair by means of an excise duty to impose on cottage factories a special burden which would not be borne by better equipped concerns having greater financial resources", we feel that this contention has considerable force if the use of banderoles is now to be imposed. We have therefore provided for the grant of a rebate of duty payable under the Act at rates corresponding, when the difference in the sizes of boxes is taken into account, to the concession considered suitable by the Tariff Board and we have followed the Tariff Board in taking the output of the factory as a suitable criterion for distinguishing the class of manufactories to which this concession be extended the danger of the abuse of the concession by splitting up larger concerns into smaller units could be effectively met by the use of the power which the authorities will possess to grant or withhold licences to manufacture.

MAIN CHANGES

The main changes made in the Bill are explained in the following comments on clauses affected:

Clause II: It has been represented as a possibility that matches might be manufactured capable of being ignited more than once and that the provisions of the Bill might, by this expedient, be partly evaded. Definitions of splints and veneers are rendered necessary by our alteration of Clause IX to provide for the control of the manufacture and import of splints and veneers—a measure which seems essential for the successful administration of the provisions relating to the matches.

Clause IV: Changes here made give effect to our conclusions regarding the rate of duty.

AFFIXING OF BANDEROLS

Clause VIII: We have recast this clause to provide that the notification regarding banderols upon matches offered for sale may be issued subsequently to that prohibiting the issue of unbanderoled matches from manufactories. In the normal course, it would be impossible in practice to enforce the presence of banderols on matches offered for sale until some time after the manufacture of banderoled matches has been effectively organised. A power of exemption is also provided, for matches intended for export will not be required to bear banderols and there may be special kinds of fancy boxes on which it would be inconvenient or impossible to affix the standard banderols.

Clause IX: It will be necessary for the purpose of effectively enforcing the provisions of the Bill relating to matches to control also the supply of splints and veneers employed exclusively in the manufacture of matches and match boxes. Amendments here made supplemented by the consequential charges in clauses 13, 15 and 18, enable this to be done.

Clause XII: The draft is consequential on the change made in Clause 8. We have also added the penalty of imprisonment for the offence of issuing unbanderoled matches.

Clause XIII: The redraft is consequential on the change made in clause 9.

Clause XVIII: Most of the changes are consequential. The change in Clause (H) of Sub-Clause (2) enables provision to be made for inspection as well as searches, while that in Clause (D) gives the required power to limit the number of matches contained in a box or boxlet to eighty.

New Clause XIX: This Clause is inserted for the purpose explained in paragraph four above.

Old Clause XIX: No.

Clause XX: In consequence of the changes made in the rate of duty proposed by the Bill a change has been made here to bring the customs duty which constitutes the protection afforded to Indian industry with the duty now proposed.

We must point out in connection with this Bill that there is a very real danger that the revenue expected to accrue from the duty proposed might be adversely affected if, as the result of the Bill, the use of mechanical lighters is developed so as to become a serious rival to matches. Such lighters are at present wholly imported from abroad, but the possibility of the organisation of local manufacture is not to be ignored to safeguard the excise duty on matches. It seems to be necessary that they should be subjected to a suitable excise duty and that imported lighters should be subjected to a corresponding enhancement of the customs duty. We are advised that a provision to this effect would be outside the scope of the present Bill. We think that a Bill embodying the requisite provision should be introduced into the Legislature at once.

The Bill was published in the Gazette of India dated 17th March 1934. We think the Bill has not been so altered as to require republication and we recommend that it be passed as now amended.

BENEFITS TO ALL STATES

DISSENTING MEMBERS' OBJECTIONS

A separate note was appended to the Select Committee Report on the Match Excise Bill signed by Sir Cowasji Jehangir, Messrs. S.C. Mitra, Sitarama Raju, B.V. Jadhav, Mahapatra and Pandit Sen. It says, "We desire to draw attention to the statement of objects and reasons. All Indian States having match factories within their territory have not yet consented to enter into an agreement with the Government to pay into a common pool the proceeds of the Excise Duty which they collect from their States. Such States that do enter into agreement are to receive back from the common pool an amount calculated on a population basis. We do not believe this to be very equitable. The difference in standards of living in British India and Indian States and the consumption of matches in British India, must be greater than the ratio of the population. States in India which have no match factories within their territory are going to be allowed to enter into an agreement with the Government whereby they are to get their proportionate share of the Excise Duty from the very start in return for undertaking that they levy an Excise Duty when a match factory or factories are constructed in their territory. The result will be that every Indian State big or small will have the privilege of sharing in this Excise duty.

"Excise on matches to be collected in all units of the federation was considered to be one of the most valuable sources of revenue for the future Federal Government. If all States are to be given the privilege of sharing this revenue immediately it will be most difficult in future to get them to give it up for the benefit of the Federal Government. They will get accustomed to count upon this source of revenue for their own use and we are afraid this precedent will be the cause of considerable embarrassment to the future Federal Government. We object to the principle of allowing Indian States to share in this source of revenue. We would prefer to see it confined to British India and stop the import of matches from all Indian States into British India. We realise there will be considerable difficulty in doing so effectively in some parts of India, but we believe that the Government could make all States cooperate with the Customs Department to stop smuggling. Indian States have to come to the Government for assistance on many occasions and in many directions. We are of the opinion that the Government are in a position to stipulate with Indian States that the revenues of British India should be safeguarded against malpractices of all kinds."

NEW DELHI, Apr 20.

The President of the Legislative Assembly announced the election of the following members to the Road Committee:

Messrs. H. M. Wallatullah, S. R. Pandit, G. Morgan, Mr. T. N. R. Reddi Ismail Khan and M. R. Gunjal.

Discussion on Match Excise Duty Bill was continued.

Mr. K. C. NEOGY asked the Government why different policies had been adopted towards the States in regard to Sugar Excise Duty and Match Excise Duty. In the case of sugar duty the Government were content to prohibit importation of sugar from the States unless a corresponding duty was paid, while in the case of match duty, the States were expected to come into line with British India. He asked on what principle the States were offered Rs. 75 lakhs out of the entire match duty of Rs. 3 crores.

Mr. N. M. JOSHI said that it was a great mistake to pay out of this duty to the Indian States. Mr. Joshi complained that Select Committee had not made available to the House the text of "consultations" they had with match interests.

Mr. A. G. GHUZNAVI said that Select Committee did not have consultations but merely elicited information from match representatives. He told Mr. B. Sitarama Raju that speculation in matches before the Budget announcement was not due to leakage of Budget proposals.

GOVT. POLICY EXPLAINED

SIR GEORGE SCHUSTER replying to the debate explained the Government policy with regard to sugar excise and match excise duties as affecting the States. He said procedure with regard to sugar excise was normal. In the case of matches, the great danger was that it was easy to set up or shift danger from British India to the State's manufacturing plants. Moreover, it was very easy to smuggle matches from the States to British India. The most effective means of dealing with the situation was to give the States inducement for co-operation. The position created was a very special one. In return for this privilege of a share in the duty, British India was getting undertakings that they must not set up factories or, if they did set up, to bring revenue from issues of banderoles to those factories into common pool.

The Government had made it clear that whatever was done now must not be taken as prejudicing the position under Federal constitution. I was also made clear that this revenue would be Federal source of revenue.

The motion for consideration was passed and there being no amendment all the Clauses were accepted.

THIRD READING OF THE BILL

SIR GEORGE SCHUSTER moved: "Sir, I move that the Bill be passed.

THE PRESIDENT put the motion to the House.

Diwan Bahadur A. RAMASWAMY MUDALIAR asked "What about the third reading. (Laughter.)

SIR GEORGE SCHUSTER then moved the third reading of the Bill.

DEWAN'S MINUTE.

FILE No. 193

DEWAN'S OFFICE
4 APR. 1934
No. M.030

EXCISE DUTY ON MATCHES

New Levy in Hyderabad

HYDERABAD (Deccan), Apr. 2.

H. E. H. the Nizam's Government have decided to levy an excise duty on matches at the rate of Rs. 2-4 per gross box of locally manufactured matches with effect from April 1.

This decision is the outcome of an arrangement with the Government of India to which Sir George Schuster refered in his Budget speech i nthe Assembly in announcing the decision to impose a similar duty on matches manufactured in British India.

In this connexion Sir George Schuster said: "In the first place, it is essential to make arrangements with Indian States, as the manufacture of matches can easily be shifted, and it would be impossible to work it (the duty in British India) effectively unless the scheme is applied all over India. The proceeds of the tax levied in the States where matches are manufactured go to the common pool along with the proceeds of the British Indian tax and the whole amount will be divided on estimated consumption basis between British India and the States who have entered into an agreement."

The indigenous match industry in Hyderabad, which was started six years ago, has made rapid strides as reflected by figures. Imports of matches from British India into Hyderabad between 1928 and 1930 were valued approximately at an average of Rs. 14 lakhs annually, while for the triennium 1930-33 they fell to Rs. 8.09 lakhs this decline being attributed mainly to the increased output of two match factories in the State.

The present annual output of the State is 4½ lakhs gross boxes, or approximately one-third of the total consumption in the State. The imposition of an excise duty at this stage, therefore, is regarded as a setback to the industry, but considering the similar burden on imported matches it is hoped that that local industry will be able to maintain the progress made hitherto.—A.P.

Just Perusal Mr. K.

Compliments

Similar action will have to be taken by us — if we are not loser on share of the Revenue

Are we waiting for any report from Govt of India

11.4.34

We have the draft in advance ready following the draft of the bill introduced in the Legislative Assembly) and are awaiting a reference from the Govt of India, inviting us to undertake similar legislation we have also been waiting to see whether any changes would be made in the bill before the Assembly

DEWAN'S OFFICE
5 MAR. 1934
No. M. 825.

Submitted for kind

Proposed Excise Duty on Matches.

******

The Indian budget, now placed before the Legislative Assembly, contemplates the imposition of an excise duty on matches. As the manufacture of matches can easily be shifted from British India to the States, it is impossible to work the scheme effectively without the co-operation of the States. Consequently, the Government of India propose to enter into an agreement with the States, many of which, it appears, have already signified their willingness to do so.

The main features of this agreement, outlined in Sir George Schuster's speech, and its effect on Mysore in case she enters into it, are as follows:-

(1) Each State will impose a corresponding duty on matches manufactured in it, and pay the proceeds into a common pool. The annual output of matches in Mysore is estimated at about 66,000 gross boxes, and a duty on it of Rs 2-4-0 (the rate now recommended) per gross of boxes, would yield about Rs 1.5 lakhs which will have to be paid into the common pool.

(2) The amount of this common pool, which is expected to be about Rs 3 crores, will be divided on a population basis between British India and the States which have entered into the agreement. Mysore will be entitled to receive under the arrangement a sum of about Rs 5.6 lakhs, i.e., nearly Rs 4 lakhs more than she has paid to the common pool.

As it is not possible, according to Sir George Schuster, to introduce the scheme so as to recover more than 11 months' revenue in the first year, Mysore's share in the first year will be about Rs 5.1 lakhs.

~~For Disposal by Circulation~~

No. C.B 2002

1933/4

GENERAL AND REVENUE SECRETARIAT

Council Matter

Subject

Proposal of the Government of India to impose an excise duty on matches.

Circulated to the Members of Council

By Order,

R. Rangaka

th March 1934.

Chief Secretary to Government.

6797-34 **First Member of Council**

6/3/34

Second Member of Council

REPLY

(To be written on this margin.)

OP-2004-7/45

OFFICE OF THE
MEMBER OF COUNCIL.

NOTE.

Dated.....the 5th March.....1934.

Some time ago there was some correspondence with the Residency regarding the levy of excise duty on matches and cigarettes, and the proceeds of the duty being pooled along with similar B proceedings in British India. These papers may be kindly put up urgently.

Chief Secretary
with compliments

2) — (illegible)
5/3.

3) Action on the lines referred to in the Member's minute, was proposed by the Govt. of India in respect of levying an Excise duty on matches, and the connected correspondence is placed below for reference.

It is seen that we have not only agreed to participa

Excise duty on matches

General and Revenue Secretariat | File No. | of 193 | [App. F. III—2

Serial No.

Such a Scheme, Govt. have also urged that early action may be taken in the matter: as Mysore ~~has~~ hopes to get a revenue of Rs 5 ½ lakhs from this source

[No papers re: levy of duty on cigarettes on a similar pooling basis could be traced in the C.B. or Fin! or Dev. Branches. There was however a question of levying a duty on Sale of Tobacco on the lines of a bill introduced in the Bombay Leg. Council in Feb. 1933 The ~~Hon~~ Dy. Comr & Ex. Comr. have been addressed to furnish their views. The "Sus" file of the Excise Section is linked hereto. The question ~~now~~ dealt with therein seems to be purely a local one]

[illegible] we were hear from the Govt. of India in the matter of taking action about the levy of duty on matches etc ~~Explained~~ The Fin. Secy also appears to have raised the question of levying duties on matches, Sugar etc. separately

Legislative action may be necessary Further action has to be taken in the matter by the Financial (or Develop. Secrets) in consultation with the Law Dept.

Refce: is invited to Dewan's minute d. 2.3.34 (page 1 of these notes)

Submd
6/3/34

NOTE—Contn. Sheet.

WD 0434—GPB—15,000—12-10-33

Levy of duty on matches &c

File No. 2002 2004 of 193

General and Revenue Secretariat

Serial No.

DEWAN'S OFFICE
14 MAR 1934
No. 2826

4) For the levy of excise duty on matches legislation will be necessary. As the duty in British India will very likely come into force from 1st April, we will have to take action by emergency legislation & pass an ordinance.

C
7/3/34

1st member
Hon'ble
Secy
Dewan Secy

RR
7/3/34

MW
10.3.34.

OFFICE OF THE
FIRST MEMBER OF COUNCIL
12 MAR 1934
No. 1022

Chief
12.3.34.

5) I accept his note prepared with respect to the powers in the proposed Indian Finance bill.

CC
14/3/34

For perusal & further action
Dewan Chief Secy.

RR
13/3/34

R 26.3.34
RS 13/3/34

CC
13/3/34.

6) I drop Mr. Mani's note for issue as soon as the Consolidated Measure Act is passed in the Madras Legislature.

JM
14/3

CC
14/3/34.

11th Sept.
CC
16/3.

7) Secy (Legislative) with Council

RR
16/4

Chief
17.3.34

Legis
17.3.34

Matches (Excise duty) Emergency Reg.

General and Revenue Secretariat | File No. | of 193 | [App. F. III—2

Serial No:

8) D/f. Emergency Regulations re improving excise duty on matches put up, as also a D.S.N.

(Asst Secretary)

22/3/34

9) The draft appears to be suitable. May I add to the Secretary's (thro' the Asst Secretary) & the General & the Development Secretary?

22/3/34

22/3

23.3.34

OFFICE OF THE FIRST MINISTER OF COUNCIL 1934 7320

1st Member ✓
2nd Member ✓

23/3/34

10)

23/3/34

11)

26/3

26/3/34

12) We shall now await the final form in which the bill is passed by the Legislative Assembly.

26.3.34

NOTE—Contn. Sheet.

WD 0434—GPB—15,000—12-10-33

File No. of 193

General and Revenue Secretariat

Serial No.

13) Exp with to Residency a.
instructed is pertup
(& Resident) Ce

Mr Secy to the Resident
Regret to be informed the
exact position re the imposition of
a excise duty on Kabeles and Engineers
whether a formal communication from
the Govt of India is to be awaited.
(B) Re. Mbo

Pne
7/4

Serial No.

Referred to in the Secy to the Resident's letter of 9.4.34 Re Excise duty on Matches.

D.O No C 2073/23-1932 Dt 12.4.34.

From

The Secy to the Resident

To

Sir

Refer to this office letter of 5.4.34 enquiring the date from which the duty on Matches should be enforced. Steps to that action may be defined under the Bidi Excise laws in Dir Kuala

24) Sales for perusal. A copy of the letter has been sent to the Development Dept for action regarding the Match concerns in Nyasore

Dept 14/4

25) 14/4

D.O. No C 2085/23-1932 Dt 16.4.1934

From

The Secy to the Resident

Dir

Refer to his letter of 9.4.34 (May 7) and state that the Select Committee of the Assembly have revised

NOTE—Contn. Sheet.

WD 0434—GPB—15,000—12-10-32

Excise Duty on Matches

File No. of 193

General and Revenue Secretariat

Serial No.

... by and that ... practically contain that ... recommendation will be accepted by the Legislature ... submitted for perusal.

17/4 (Sgd) C 17/4

17 APR 1934

OFFICE OF THE FIRST MEMBER OF COUNCIL
20 APR 1934
No. 8281

RG 18/4/34 C

(Sgd) [illegible] 18/4

27) Can this perhaps have the Postmaster name suitably inserted

Issues Read 20/4

28) (Sgd) [illegible] 19/4

29) The Bill as amended by the S. C. has not appeared in the Gazette of Ceylon not even in the News papers. But from the Report which has appeared in the papers it will be seen that there are some changes in almost all the Clauses

Under the circumstances the publication of the Report must be awaited In the meanwhile the file may be sent Dept Dr

For Disposal by Circulation

No. C. 297

A 1933/4.

GENERAL AND REVENUE SECRETARIAT

Council Matter

Subject

Legislation re: levy of Excise Duty on Matches.

40) *Circulated to the Members of Council*

By Order,

Chief Secretary to Government

8th May 1934.

First Member of Council (Seen)

Second Member of Council

Serial No.

41) The tax cannot, I think be given retrospective effect from 1st April + can only be levied from date of passing the law In British India ~~England~~ the case is diff[t] because the Finance ~~Act~~ Bill declares in a clause that the Customs + excise duties s[d] take effect from the date of the presentation of budget under the Prov[l] Collection of Taxes Act of 1918. In England also the position is similar we have no such act + it is very doubtful if an excise duty can be given retrospective effect - Vide pp 77 to 79 of Fl Adm[n] in British India by Wattal - It will also be inconvenient if levy is enforced on transactions which have already taken place may be given effect to from date of Ordinance

Extract from the Proceedings of the 915th *Meeting of the Council of His Highness the Maharaja, held at Bangalore on the* 11th May 1934. *19*

42. Subject. - Clause ii of the schedule.

Legislation re: Levy of Excise Duty on Matches.

44) OPINION OF THE COUNCIL.

This measure may come into effect from the date on which it is promulgated.

(Signed) MIRZA M. ISMAIL,

DEWAN.

Final Note by the First Member of Council.

Subject:—

Imposition and collection of Excise Duty on Matches.

49/ In March 1932, the Government of India proposed the levy of an excise duty for revenue purposes on matches manufactured in India and suggested that if Indian States would also agree to the levy of similar duties within their territories, the proceeds of the whole duty collected in British India and in the States might be pooled and divided between the Government of India and the States on a population basis. With the gracious approval of His Highness the Government agreed to the proposal. The Government of India have enacted a measure for levying an excise duty on matches and it imposes a duty amounting to Rs.2 per gross of boxes of matches containing 80 matches in a box. It is stated in the objects and reasons of the Bill that

" . . . . . The great majority of States in India have signified their willingness to enter into an agreement under which every State in which matches are made or may in future be made will recover corresponding tax paying proceeds into a common pool along with the proceeds of the British Indian Tax and amounts in this pool will be divided on the estimated consumption basis between British India and all States that have entered into this agreement. The power of prohibition of imports, entered in the Bill is to be ~~raised~~ used against matches produced in any State that declines to enter into this agreement . . . . . ".

The annual output of matches made in Mysore is estimated at about 66,000 gross of boxes and by imposing a duty at Rs.2 p gross of boxes, the revenue would amount to about Rs.1.32 lakhs which will have to be paid into the common pool. The income anticipated in this pool, is about $2\frac{2}{3}$ crores and the share which Mysore would be entitled to receive from the Government of India will be about Rs.5 lakhs. i.e., nearly 3.6 lakhs of rupees more than she will pay into the common pool.

To give effect to the agreement with the Government of India, it is necessary to enact a Regulation to impose and col-

collect a duty on matches manufactured in Mysore similar to the duty imposed in British India. Since the imposition of the duty has to come into force immediately and as the Representative Assembly and the Legislative Council will meet only in June next, it is found necessary to issue an Emergency Regulation under the powers vested in the Government under Section 12 of the Mysore Legislative Council Regulation of 1923.

A draft of an Emergency Regulation has been framed on the lines of the Government of India Act, and was considered in Council at the meeting held on the 11th instant when it was resolved that the Emergency Regulation may be brought into force from the date of promulgation. I solicit the gracious sanction of His Highness to the Emergency Regulation.

This Emergency Regulation will be in force for a period of six months only from the date of its promulgation within which period action will have to be taken to enact a Regulation through the Legislature. Accordingly, gracious permission of His - - - Highness is also solicited for placing a Bill on the lines indicated above before the Representative Assembly and the Legislative Council in due course.

MEMBER OF COUNCIL.

Bangalore,
14th May 1934.

Submitted to His Highness.

---

(50) I submit herewith a Final Note by the First Member of Council regarding imposition and collection of Excise Duty on Matches.

for His Highness' gracious approval.

Wm. M. Jomar

Dewan.

14-3-34

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Regulation to provide for the imposition and collection of excise duty on matches.

General and Revenue
Secretariat

Regulation 10 provide for the imposition and collection of excise duty on matches.

31. All urgent or confidential files returned with His Highness' orders may in the absence of instructions or indications to the contrary, be ordinarily circulated to the Members of Council for perusal after the issue of orders.

33. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members.

34. In all other cases, the files will first be circulated to the Members of Council at Head-quarters and then sent to the Secretariat concerned for the issue of orders.

52) Circulated to Members of Council for perusal of His Highness' orders before/after issue of orders. (*Vide Rules* 31, 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure.)

K. Rangella

Chief Secretary to Government.

Through the Secretary to Government,

.....epartment.

53) Minister in charge

1115/1875

FIRST MEMBER OF COUNCIL. 18/5)

SECOND MEMBER OF COUNCIL. 19/2

Serial No.

on two points a slight amendment seems to be necessary This was not not ~~...~~ in the Emergency Legislation ~~...~~

1) In ~~clause~~ Section 8(3), for the words "Export from Mysore", the words "Exp from India should have been used. Re ~~the~~ idea in the Govt of India Act & Rules exempt ~~from duty~~ exported matches out of India i.e. it is a duty on consumption & not an export. under their powers to exempt exemption, the Govt of India have by rules exempted by a special notification matches exported out of India. Similarly we may have to exempt only matches that go out of India & not matches that go out of Mysore to Brit India or the States. For such matches that are exported out of India exemption from affixing stamps or banderols is provided under Section 8(3). In the B, the word 'India' is therefore inserted instead 'Mysore'

(2) In the Indian Act Section 17 ~~...~~ empowers the Government of India to apply the provisions of the Sea Customs Act to the matches duty in regard to

68/21 Excise Duty on Matches.
30

File No 193 | General and Revenue Secretariat

very d exemption drawn up q duty
Warehousing etc In Bill Emergency Powers Act
a similar provision was not inserted as
we have in Sea Customs Act under Section 23
q the Sea Customs Act, the Govt q India may
exempt any article from customs duty
Consequently under Section 19 q Matches Duty Act,
they get the power q exempting matches
from duty q similar power q exemption
under our Bill should be vested in the Govt
a clause for this purpose has been inserted
as clause 16, & the following clauses are renumbered
as 17 & 18 Without such a power in the
Govt were not able to grant exemptions in respect q exports and q extra
1st Member)

Le
25/5/34

62) Jaipuria
26/5/34

R2
25/5

63) This may be ordered to be printed
under Rule 8 q the L.C. rules
Darwan)

Le 26/5/34

64) JM
28-5-34

OFFICE OF THE
FIRST MEMBER OF COUNCIL
25 MAY 1934
No. 9228

OFFICE
28 MAY 1934
No. 757

4 4)
Informed with a draft notification imposing the Bill to provide for the imposition and collection of an excise duty on Matches together with the Statement of objects & Reasons. A copy has also been forwarded to the Translation Section for publishing the same in Kannada

Bill .../--
30/5-Q/

ಆ ಪ್ರತಿಯನ್ನು

-no.-56.30-/-Po.-b.-dated-30th may 1934.

5 1)
A spare copy of the Bill is put up and the file put to the Prot. Br. with compts).

Q
5/6/34

A printed copy of Bill published under Rule 8 of the rules of business is placed on the table

Under the revised rules copies of Bill need not be sent to the Residency

Orders are solicited as to when the Bill has to go before a Select Committee after it is read in Council

The following motions are therein suggested for orders

Excise Duty on Matches

File No of 193

General and Revenue Secretariat

1) Motion that the Bill published under Rule 8 of the Rules of business be read in Council

2) Motion that the Bill be referred to a Select Committee

Mover the Finn Member Co

Seconds the Dev Secy & Go

Draft 8/6 NOR

6) The Bill proposes the ~~fixing~~ British Indian Act. A Select Committee stage for the Bill may not be necessary if it is considered necessary motion may stand the S.C will have to be asked to report in 3 days

Dev Secy (or Member)

8/6 Ann. 8.6.

7) Moving my Rules by 9/6

9/6

10/6

8/6

OFFICE OF THE FIRST MEMBER OF COUNCIL 9 JUNE 1934 No 9666.

DEVEL DEPT. SECT. 8. JUN. 1934 4723

7)

L.C. Office forwards note

+ returns

+ noted and put to the Post^n. Bx. with adopts)

11/6

12/6/36

a statement of General Principles was adopted in the D.A. In proceedings relating to it is intended that a memorandum the Bill has to be passed at one sitting according to the Agenda

7.5) As the money bill as it was read in Comm & returned to a select Committee of the following with instructions to submit the Report within three days

Messrs. N. Madhava Rao
Ramanathan
N Venkatramanandh
H C. Dasappa
Dr. T. Bhashyam Aiyar
C. Jayaramana Reddy
Munir

--- moved with drafts from Assembly for a meeting at 8-30 pm on Friday the 29th inst directed accordingly

7/6

Final Note by the First Member of Council.

Subject:—

Legislation re levy of Excise Duty on matches.

82) Gracious sanction of His Highness was accorded in May 1934 to place a Bill on the lines of the Matches (Excise Duty) Emergency Regulation, I of 1934, before the Representative Assembly and also to introduce the Bill into the Legislative Council. A statement of general principles of the Bill was accordingly placed before the Representative Assembly at the last Budget Session and was adopted by them.

The Bill itself was introduced in the Legislative Council after previous publication at the meeting held on the 27th June 1934 and referred to a Select Committee with instructions to submit their report in three days. The Committee accordingly met and submitted their report on the 29th June. The report was thereafter considered in the Council along with the Bill as amended by them and finally passed at the meeting held on the 2nd July 1934.

I now solicit gracious sanction of His Highness to promulgate the Bill as law.

Mattha

Bangalore,
6th July 1934

MEMBER OF COUNCIL.

Submitted to His Highness.

53) *I submit herewith a Final Note by the* First *Member of Council on the subject of* Legislation regarding levy of Excise Duty on matches

for His Highness' gracious ~~approval~~. sanction.

M. M. Ismail

Bangalore,)
6th July 1934.)

Dewan.

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Bill regarding levy of Excise Duty on matches.

Bill regarding levy of excise duty on matches

(*)

31. All urgent or confidential files returned with His Highness' orders may in the absence of instructions or indications to the contrary, be ordinarily circulated to the Members of Council for perusal after the issue of orders.

33. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members.

34. In all other cases, the files will first be circulated to the Members of Council at Head-quarters and then sent to the Secretariat concerned for the issue of orders.

(*) Circulated to Members of Council for perusal of His Highness' orders before/after issue of orders. (*Vide Rules* 31, 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure.)

R. Ravee

Chief Secretary to Government.

Through the Secretary to Government,

.....Department.

254
12/7

FIRST MEMBER OF COUNCIL. by 11/7/47

266
12/7

SECOND MEMBER OF COUNCIL.

Matches (excess Duty) regulations, III of 1934

General and Revenue Secretariat	File No.	of 193	[App. F. III—2

Serial No.

Submitted in draft for favour of processing under the Dept's Regn III of 1934.
19/7

P.O No P 293 dt 20/28 7-34
Ordering the publication of the Matches (Excess Duty) Regn as Dept's No III of 1934

Proofs
and copies
placed in file
A. Lee

D.O. No. Pol. 9781 5th April 1934.

Dear Sir.

Subject:-Imposition of an excise duty on matches manufactured in India.

I am directed to invite reference to Mr. N.Madhava Rao's letter No. Pol.1054 dated 31st March 1932 expressing the concurrence of the Mysore Govt. in the proposal to levy an excise duty on matches manufactured in British India and the States and to distribute the proceeds between them on the population basis, and to the budget speech of Sir George Schuster in the Indian Legislative Assembly on 27th February 1934 in which he announced the decision of the Govt. of India to impose a duty on matches manufactured in India and to distribute the proceeds of the excise duty realized in British India along with the proceeds of similar excise duty realized in Indian States which agree to such an arrangement between British India and Indian States on an estimated ~~commutation~~ consumption basis.

The "Matches Excise Duty" Bill introduced in the Indian Legislative Assembly contemplates the duty being levied from 1st April 1934 but the bill does not appear to have become law as yet. Meanwhile, it is seen from newspaper reports that H.E.H. the Nizam's Govt. have already decided to levy the excise duty with effect from 1st April. The Govt. of Mysore, as already intimated, are ready

to co-operate with the Govt of India in this matter and are prepared to pass the necessary laws. A bill on the lines of the bill before the Indian Legislative Assembly has been prepared and as the Mys Legis. Council will not meet till June ne the Durbar are prepared to issue it as an Ordinance until it is passed by the Legis Council. Before taking action on these lines the Govt. have been awaiting a communication from the Govt. of India

am to request you to kindly ascertain and let us know as early as possible what the exact position is and whether we are to await a formal commun cation from the Govt. of India for unde taking similar legislation in Mysore.

Dear Sir,

Subject:- Imposition of an Excise duty on matches manufactured in India.

I am directed to invite reference to Mr. N.Madhava Rao's letter No. Pol.1054 dated 31st March 1932 expressing the concurrence of the Mysore Government in the proposal to levy an excise duty on matches manufactured in British India and the States and to distribute the proceeds between them on the population basis, and to the budget speech of Sir George Schuster in the Indian Legislative Assembly on 27th February 1934 in which he announced the decision of the Government of India to impose a duty on matches manufactured in India and to distribute the proceeds of the excise duty realised in British India along with the proceeds of similar excise duty realised in Indian States which agree to such an arrangement, between British India and Indian States on an estimated consumption basis.

The "Matches Excise Duty" Bill introduced in the Indian Legislative Assembly contemplates the duty being levied from 1st April 1934, but the bill does not appear to have become law as yet. The Government of Mysore, as already intimated, are ready to co-operate with the Government of India in this matter and are prepared to pass the necessary law. A bill on the lines of the bill before the Indian Legislative Assembly has been prepared and as the Mysore Legislative Council will not meet till June next, the Durbar are prepared to issue it as an Ordinance until it is passed by the Legislative Council. Before taking action on these lines, the Government have been awaiting a communication from the Government of India. Meanwhile, it is seen from newspaper reports that His Exhalted Highness the Nizam's Government have already decided to levy the excise duty with effect from 1st April.

I am to request you to kindly ascertain and let us know as early as possible what the exact position is and whether we are to await a formal communication from the Government of India for undertaking similar legislation in Mysore.

Yours sincerely,

All Communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

Urgent

No. C/2065/23-1932.

FROM

Major C.G.N. Edwards, I.A.
SECRETARY TO THE HON'BLE THE RESIDENT IN MYSORE.

To

The Chief Secretary to the Government of Mysore,
Bangalore.

Dated, Bangalore, the 9th April *1934*.

Subject. Proposed imposition of an excise duty on matches.

9/4/34

SIR,

With reference to the correspondence ending with Major Kirkbride's confidential letter No.C/950/23-1932, dated the 20th March 1933, I am directed to enclose a copy of the relevant passages from the speech by the Hon'ble Finance Membe on the occasion of introducing the budget proposals for 1934-3 and to say that the Government of India have now introduced in the Legislative Assembly a Bill to provide for the imposition collection of an excise duty on matches.

2. The excise duty, it is proposed, will be levied at t following rates:-

(a) in the case of matches in boxes containing on an average not more than eighty in a box, at the rate of two rupees and four annas per gross of boxes;

(b) in the case of matches in boxes containing on an average more than eighty in a box, at a rate per gross of boxes calculated at nine annas for every twenty matches or fraction thereof in the box; and

(c) in the case of matches not in boxes, including matches in booklets, at such rate, corresponding as nearly as may be to that specified at (a) above, as the Governor General in Council may prescribe.

The duty will be recovered upon all matches, whether made in factories or in smaller establishments. The whole of the proceeds of the tax collected in any State will be made over to the

general pool and the whole proceeds of the pool will be divided between British India on the one hand and the various States that agree to come into the arrangement on the other hand, on the basis of population, regardless of whether match manufacture does or does not at present or may or may not in future, take place in the various Indian States. The Bill includes power to prohibit imports of matches into British India; and this power will be used against matches produced in any State which does not come into the agreement. I am further to explain that though there is at present in India no industry engaged in the manufacture of mechanical lighters, it is proposed, as a precautionary measure only, to make provision for the imposition of a similar excise duty on all mechanical lighters manufactured in British India: and the conditions proposed in the following paragraph for the admission of an Indian State to the pool would apply equally with regard to the levy of excise duty on mechanical lighters manufactured in its territories.

3. The conditions that an Indian State will be required to accept for admission to the pool are:-

(i) that the State will levy the excise duty at the same rate on all matches that may be made in its territories and will pay the proceeds into a common pool, along with the proceeds of the British Indian tax.

(ii) that such duty will be levied under the same procedure, generally speaking, as is enforced in British India, including the use of licenses and banderols or stamps, if prescribed in British India

(iii) that, like British India, the State will prohibit the importation of matches from any State that has not entered into the agreement.

4. Since, so far as concerns Indian States where match making is not at present carried on, the arrangement is designed to prevent an unnatural stimulus to transferring match-manufacture to those States, the Government of India propose to allow a reasonable time, after the Bill has become law, for consideration

and discussion by the States affected, so long as no new match factories are set up in any of the States the whole scheme, as pointed out in the Hon speech is merely intended to cover a provisional period pending the introduction of Federation The White Paper proposals envisage the whole proceeds of an excise such as the match excise being retained by the Federal Government, subject to the power of the Federal Government to allot a proportion of the proceeds to the members of the Federation. The Government of India, therefore, cannot take any action which might in the future be held to commit the Federal Govern -ment or in any way to impair its sources of revenue; and the arrangements now contemplated will not prejudice the right of the Federal Government of the future to retain the whole proceeds of any such excise.

5. The great majority of Indian States have already signified their willingness to enter into an agreement to work the scheme. A few States have demanded that they should be allowed to retain the proceeds of any match excise imposed upon their territories. The Government of India regret that they are unable to agree to such a demand on the part of the States. Such States must either agree to come into the pooling arrangement, or face the alternative that the importation of matches from their territories into British India, or into any State that has entered into the pool. will be prohibited

6. The Government of India have asked to be informed by telegram whether the Government of Mysore definitely agree to the arrangement and conditions referred to above, subject to the proposals in the bill becoming law in substantially their present form. A very early reply is therefore

I have the honour to be,

Sir,

Your obedient servant,

SECRETARY TO THE RESIDENT IN MYSORE.

Extracts from the speech by the Hon'ble Finance Member on the occasion of introducing the budget proposals for 1934-35.

In imposing this duty at the present stage there are two complications of which we have to take account. In the first place it is essential to make arrangements with the Indian States, as the manufacture of matches can be easily shifted, and it would be impossible to work it effectively unless the working of the scheme applied to India as a whole. The great majority of the States in India have signified their willingness to enter into an agreement under which every State in which matches are made, or in which they may in future be made will recover a corresponding tax, paying the proceeds into a common pool along with the proceeds of the British-Indian tax; and the amounts of this pool will be divided on an estimated consumption basis between British India and all the States that have entered into this agreement. The bill will include power to prohibit imports and this power is to be used against matches produced in any State that does not come into the agreement. It will of course be open to every State to come into the agreement even if it has no manufacture of matches at present and in that case it will get a share of the duty on a population basis. This proposed agreement with the States is merely intended to cover a provisional period pending the introduction of Federation We cannot prejudice the position of retaining an excise duty on matches as a federal tax, and we must safeguard the Indian Government of the future against any arrangement made now being held to weaken the position that the Federal Government under the new constitution will retain the whole of the proceeds of the match excise.

38. There are just two practical features in our proposals that I wish to mention. The customs duties on matches are to be revised so as to comprise rates maintaining the existing measure of protection for the Indian industry over and above the new excise duty. The proposal for imposing this match excise duty is not included in the Finance Bill, but in a separate bill which I shall introduce at the earliest opportunity. The bill will provide for no concession in favour of the so-called "cottage industry", which really means nothing more than the dipping in chemical mixtures of splints made in factories and the pasting of paper wrappers and of strips carrying other chemical mixtures on boxes made from veneers made in factories Any such concession would make evasion of the duty and an artificial attack on the position of regular match factories materially easy; and we are justified in allowing this consideration to prevail by the fact that the Tariff Board, in paragraph 134 of their Report regarding the grant of protection of the Match Industry definitely advised against any special measures which would have the effect of encouraging match making as a "cottage industry" because it was not suitable for such operations both on economic grounds and because of the dangerously inflammable nature of the materials used.

the coordinator in charge of the matter
of black characters can become slowly because it was just another
expensive impulse buy. The effect of economic motor
be usual increased relationship gained what which
be the protection of blood. Bacteria the flow of blood pressure on
a blanket of the heart muscle. Bacteria is sometimes confused with
an electrical impulse that causes the heart to beat
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made when the heart muscle and brain
the first sign of the problem

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated. Bangalore. 11th April 1934.

No.

From The Chief Secretary to the Government of His Highness the Maharaja of Mysore.

To

The Secretary to the Hon'ble the Resident in Mysore

Sir

Proposed imposition of an excise duty on matches.

With reference to correspondence ending with your letter No.C.2065/23-1932 dated 9th April 1934 I am directed to state that this Government agree to the arrangement and conditions referred to in the letter under reply in respect of the levy of an excise duty on matches In this connection I am to invite reference to Mr.Abdul Majid's D.O. No.878/P. dated 5th April 1934 on the above subject.

To

The SECRETARY to the Hon'ble the
esident in Mysore,
B a n g a l o r e

Proposed imposition of an excise duty on matches.

Sir,

With reference to correspondence ending with your letter No: C 2065/23-1932 dated 9th April 1934 I am directed ~~to invite~~ reference to Mr. Abdul Wajid's D.O. No: 978/P dated 5th April 1932 ~~expressing~~ the concurrence of the Mysore Government in the proposal to levy an excise duty on matches manufactured in British India and the States and to distribute the proceeds between them on the basis of population, and to state that the Government of Mysore agree to the conditions mentioned in para 3 of your letter referred to above subject to the proposals in the Government of India Bill on the matter becoming law in substantially their present form. Legislation on lines similar to the Act that may be passed in British India will be enacted as soon as information is received from what date the tax has to be levied.

I have etc

10/4/34

Chief Secretary.

9/4/34

Sir,

With reference to correspondence ending
with your letter No. C 3063/23-1932 dated
[illegible] I am directed to forward
herewith for the information of Mr. Ahmad Shah's Govt. a
copy of dated 5th April 1932 expressing the
concurrence of the Mysore Government in
the proposal to levy an excise duty on
matches manufactured in British India and
the States and to distribute the proceeds
between them on the basis of consumption and
to state that the Government of India will
be the conditions mentioned in para 3 of
your letter 2 referred to above subject to
the proposals to the Government of India
bill on the latter becoming law in
substantially their present form.

Receipt of your letter under reference will be acknowledged from what date the Act
be enacted as soon as information in
that may be received

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.

Pte 237-33-1

S 579 p 37/3 2 16

Confidential D.O
No.C/2073/23-1932.

THE RESIDENCY
BANGALORE

12th April 1934.

Subject:- Imposition of an Excise duty on matches manufactured in India.

In reply to Mr. Wajid's demi-official letter No.Pol.978/p, dated the 5th April 1934, I am desired to say that the Government of India request that the action suggested by the Mysore Government may be defefred until the Match Excise Duty Bill becomes law, but that the Government should meanwhile immediately warn the match factories, if there are any in the State, that match excise duty will be recovered on matches issued since the 1st of April 1934, provided that this remains the commencing date in the Bill when it becomes law. The Government of India further request that very early steps may be taken by the Mysore Government to ensure discontinuance of abnormal production by factories of matches, pending definite inaugural measures for collecting the match

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form

ನಂ.....ಸೆಸ್ಟ್. ಆರ್. ಬಿ.

ಸೆಂಟ್ರಲ್ ರೆಕ್ರೂಟ್‌ಮೆಂಟ್ ಬೋರ್ಡು ಆಫೀಸು.
ಅಶೋಕಾ ಕಡೇರಿ.

ಬೆಂಗಳೂರು ತಾರೀಖು.....19

ಇಂಡಾರ್ಸ್‌ಮೆಂಟ್

.....

.....ಯವರಿಗೆ.

ಇರೇಬಿನಲ್ಲಿ ನಮೂದಿಸಲ್ಪಟ್ಟ ನಿಮ್ಮ ಅರ್ಜಿಯ ವಿಚಾರದಲ್ಲಿ ತಿಳಿಯಪಡಿಸುವುದೇನೆಂದರೆ :—

ನೌಕರಿಗಳು ಖಾಲಿ ಇರುವುದಾಗಿ ಮೈಸೂರು ಗೆಜೆಟ್ಟಿನಲ್ಲಿ ಪ್ರಕಟಿಸಲ್ಪಟ್ಟಾಗ ನಿಮ್ಮ ಅರ್ಹತೆಗೆ ಅನುಗುಣವಾದ ನೌಕರಿಗೆ, ವಿಧಾಯಕವಾದ ನಮೂನೆಯಲ್ಲಿ, ಅರ್ಜಿ ಹಾಕಿಕೊಳ್ಳಬಹುದೆಂತ ಈ ಮೂಲಕ ತಿಳಿಯಪಡಿಸಿಹೆ.

ತಾರೀಖು.....
ವಿಷಯ.....

ಹುಕುಂ ಬಮೋಜೀಬ್.

ಸೆಕ್ರಟೆರಿ,
ಸೆಂಟ್ರಲ್ ರೆಕ್ರೂಟ್‌ಮೆಂಟ್ ಬೋರ್ಡು.

Routine Notes.

[To be used only for notes, requisitions. etc., not intended for permanent record.]

excise duty. I am to explain that it is considered most important that Indian States should co-operate with the Government of India in preventing any abuse of the position in this respect; for any such abnormal production at this stage is likely, if the matches are issued from the factories - (whether they are passed into British India or not) - to result in a reduction of the proceeds of the tax, with proportionate loss to the States of their share of the revenue.

Yours sincerely,

[signature]

To R. Ranga Rao Esq., B.A., B.L.,
Chief Secretary to the Government of Mysore,
Bangalore.

ನಂ.....ಸಿ. ಆರ್. ಬಿ.

ಸೆಂಟ್ರಲ್ ರೆಕ್ರೂಟ್‌ಮೆಂಟ್ ಬೋರ್ಡು ಆಫೀಸು.
ಅಶೋಕಾ ಕಛೇರಿ.

ಬೆಂಗಳೂರು ತಾರೀಖು.....19

ಇಂಡಾರ್ಸ್‌ಮೆಂಟ್.

.....

.....ಯವರಿಗೆ.

ಇರೇಬಿನಲ್ಲಿ ನಮೂದಿಸಲ್ಪಟ್ಟ ನಿಮ್ಮ ಅರ್ಜಿಯ ವಿಚಾರದಲ್ಲಿ ತಿಳಿಯಪಡಿಸುವುದೇನೆಂದರೆ :—

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ತಾರೀಖು.....
ವಿಷಯ.....

ಹುಕುಂ ಬಮೋಜೀಬ್.

ಸೆಕ್ರೆಟೆರಿ,
ಸೆಂಟ್ರಲ್ ರೆಕ್ರೂಟ್‌ಮೆಂಟ್ ಬೋರ್ಡು.

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

5604/34 P 15

Confidential D.O
No.C/2085/23-1932.

THE RESIDENCY,
BANGALORE.

16th April 1934.

Subject:- Imposition of an Excise duty on matches manufactured in India.

My dear Mr. Ranga Ra-

Will you please refer to my confidential demi-official letter No.C/2065/23-1932, dated the 9th April 1934. I am now desired to say that the Government of India have informed this Residency that the Select Committee appointed by the Legislative Assembly will recommend revision of the rates of excise duty on matches mentioned in the second paragraph of my letter, and that it is practically certain that the recommendation of the Select Committee will be accepted by Legislature. The revised rates are likely to be:-

(a) in the case of matches in boxes containing not more than 40 in a box, at the rate of rupees one per gross of boxes;

b) in the case of matches in boxes containing not more than 60 in a box, at the rate of rupees one and annas eight per gross of boxes;

(c) in the case of matches in boxes containing not more

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ಸೆಂಟ್ರಲ್ ರೆಕ್ರೂಟ್‌ಮೆಂಟ್ ಬೋರ್ಡು ಆಫೀಸು.
ಅಶೋಕಾ ಕಚೇರಿ.

ಬೆಂಗಳೂರು ತಾರೀಖು.....19

ಇಂಡಾರ್ಸ್‌ಮೆಂಟ್

.....

.....ಯವರಿಗೆ.

ಇರೇಬಿನಲ್ಲಿ ನಮೂದಿಸಲ್ಪಟ್ಟ ನಿಮ್ಮ ಅರ್ಜಿಯ ವಿಚಾರದಲ್ಲಿ ತಿಳಿಯಪಡಿಸುವುದೇನೆಂದರೆ :—

ತಾರೀಖು.....

ವಿಷಯ.....

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ಹುಕುಂ ಬಮೋಜೀಬ್.

ಸೆಕ್ರಿಟೆರಿ,
ಸೆಂಟ್ರಲ್ ರೆಕ್ರೂಟ್‌ಮೆಂಟ್ ಬೋರ್ಡು.

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

'6 [illegible]

than 80 in a box, at the rate of rupees two per gross of boxes.

Yours sincerely

To R. Ranga Rao Esq., B.A.,B.L.,
Chief Secretary to the Government of Mysore,
Bangalore.

ಸೆಂಟ್ರಲ್ ರೆಕ್ರೂಟ್‌ಮೆಂಟ್ ಬೋರ್ಡು ಆಫೀಸು.

ಅಶೋಕಾ ಕಚೇರಿ.

ಬೆಂಗಳೂರು, ತಾರೀಖು.....

ಇಂಡಾರ್ಸ್‌ಮೆಂಟ್.

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.....ಯವರಿಗೆ.

ಇರೇಬಿನಲ್ಲಿ ನಮೂದಿಸಲ್ಪಟ್ಟ ನಿಮ್ಮ ಅರ್ಜಿಯ ವಿಚಾರದಲ್ಲಿ ತಿಳಿಯಪಡಿಸುವುದೇನೆಂದರೆ :—

ನೌಕರಿಗಳು ಖಾಲಿ ಇರುವುದಾಗಿ ಮೈಸೂರು ಗೆಜೆಟ್ಟಿನಲ್ಲಿ ಪ್ರಕಟಿಸಲ್ಪಟ್ಟಾಗ ನಿಮ್ಮ ಅರ್ಹತೆಗೆ ಅನುಗುಣವಾದ ನೌಕರಿಗೆ, ವಿಧಾಯಕವಾದ ನಮೂನೆಯಲ್ಲಿ, ಅರ್ಜಿ ಹಾಕಿಕೊಳ್ಳಬಹುದೆಂತ ಈ ಮೂಲಕ ತಿಳಿಯಪಡಿಸಿಧೆ.

ತಾರೀಖು.....
ವಿಷಯ.....

ಹುಕುಂ ಬಮೋಜೀಬ್.

ಸೆಕ್ರಿಟೆರಿ,
ಸೆಂಟ್ರಲ್ ರೆಕ್ರೂಟ್‌ಮೆಂಟ್ ಬೋರ್ಡು

Bombay Chronicle
Dt 17.4.29

[To be u

SELECT COMMITTEE REPORT

t record.]

ON MATCHES EXCISE BILL

Additional Import Duty On Petrol Lighters T Eliminate Foreign Competition

NEW DELHI, (By Mail.)

The Select Committee on the Matches (Excise Duty) Bill, it is understood, have proposed important amendments, the most important being the lowering of duty on a graded scale. Clause 4 of the Bill, which levies the rates of duty has been amended as follows:—

(a) On matches in boxes or booklets containing on an average not more than 80 sticks:—

1 if the average number is forty or less, at the rate of Re. 1 per gross of boxes or booklets,

2 if the average number is more than 40 but not more than 60, at the rate of one rupee and eight annas per gross of boxes or booklets, and

3 on all other matches, at such rate as the Governor-General-in-Council may prescribe.

VICEROY'S POWER.

It is reported that Clause 8 defining the power of the Governor-General-in-Council to direct the use of banderols has been amplified as follows:—

(1) The Governor-General-in-Council may, by notification in the Gazette of India, direct that after a date to be specified in the notification no matches manufactured after the date of the issue of the notification shall be issued from a manufactory in British India except in packets, boxes or booklets bearing a banderol or stamp of such nature and affixed in such manner as may be prescribed by rules made under this Act—

(ii) The Governor-General-in-Council may, by a like notification direct, that, after a date to be specified in the notification, no matches shall be sold or offered or kept for sale in British India except in packets, boxes or booklets beading such a banderol or stamp so affixed.

(iii) The Governor-General-in-Council may exempt from the operation of any notification made under sub-section (1) matches intended for export from India.

iv) The Governor-General-in-Council may exempt from the operation of any notification made under sub-section (2) matches of a particular kind or packed in a particular manner.

MANUFACTURE AND IMPORT.

Regarding the prohibition of manufacture of matches and manufacture and import of splints and veneers the Committee seeks to replace Clause 9 by the following:

From such date as may be fixed by the Governor-General-in-Council by notification in the Gazette of India in this behalf—

(a) No person shall manufacture matches or splints or veneers in British India except under and in accordance with a license to manufacture issued under this Act;

(b) No person shall import splints or veneers into British India except under and in accordance with a licence to import; and

(c) No person shall supply splints or veneer to any person who does not possess a licence to manufacture matches issued under this Act nor otherwise than in such manner as may be prescibed by rules made under this Act.

PENALTY CLAUSE.

The penalty clause in the original Bill for issuing or selling matches without banderol provided for fine to the extent of 1000 or Re. 1 per box, whichever is greater, but a suggestion has also been made to provide for an alternative punishment of imprisonment.

It is learnt that printing of banderols will be completed by June and the duty will be in force from October 1, of this year. The Government of India are already in correspondence with the Indian States which will also use the banderols and it has been proposed that the revenues derived from the Excise Duty will be allocated to the States according to the population ratio.

REBATE TO COTTAGE INDUSTRY.

Another important point the Committee agreed upon was to grant a rebate of 2 annas per gross of boxes each containing on an average of 100 sticks to the cottage industry not manufacturing more than 100 grosses a day. The rebate works out approximately at 5 per cent and is in keeping with the recommendations of the Tariff Board.

A suggestion has also been made to levy an additional import duty of Rs. 2 on each petrol lighter in order to eliminate competition with the indigenous industry.

Investment of Indian capital and employment of Indian labour by foreign corporations manufacturing matches in India were also considered.

Finally, it was urged that Indian wood should be used but the point was dropped as it was pointed out that, barring a small quantity of wood from the Andamans, Indian wood was not suitable for the manufacture of the match sticks.—United Press.

App.F.VI. I.C.6.

DRAFT.

SUBJEC

Section – Patents.

File No.

Serial No.

No.I.C.

Diary No. of letter replied to.....

To

GENERAL AND REVENUE SECRETARIAT

Gentlemen

With reference to your letter No..... ....dated the.....192...., am directed to forward herewith I.C. G.O.No.———— dated the Pat. ...192...., authorising

Date of issue.....

Signed b

to file a specification of an in vention for

List of Enclosures

and to request that the fa t mav be communicated to the party concerned.

Copied by

Examined by

I have the honor to be
Sir,
Your most obedient servant

Secretary to Government,
Revenue Department.

B935

G. R. S. VI.—s-III/14]

DRAFT

SUBJECT.....

.....

.....

Section. Leg-
File No. 44-35
Serial No.

Proceedings of the Government of H. H. the Maharaja of Mysore.

Diary No. of letter replied to.....

Order No. P 5334

GENERAL AND REVENUE SECRETARIAT,

Ordered that the accompanying Notification providing for the Imposition and Collection of an Excise duty which received the assent of His Highness the Maharaja, on the 16th day of May 1934 be published as Emergency Regulation No. I of 1934 in the *Mysore Gazette* Extraordinary for general information.

Date of issue.....

Signed by.....

Secretary to Government, General Dept.

May this be—

(i) Printed?

(ii) Treated as a standing order?

(iii) Published in the "Gazette" English part?

(iv) Translated?

(v) Placed at the disposal of the Press?

(vi) Published in the "Gazette" Kannada part?

To

The Compiler, *Mysore Gazette*, for publication in Part IV of the Gazette, in English and Kannada and for supply of ....spare copies in English, and ....spare copies in Kannada to this office, and....spare copies in English and....spare copies in Kannada to the Curator, Government Central Book Depot, Bangalore. Proofs should be sent to this office for approval before publication.

as per 5.6

Copy to Notification section

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Leg. 64-33-1

Read-

Order No. P.S.836 / Leg.64-33-1

Dated, Bangalore, 21st May 1934.

Ordered that the accompanying Regulation to provide for the Imposition and Collection of an Excise Duty on Matches, which received the assent of His Highness the Maharaja, on the 16th day of May 1934 be published as Emergent Regulation No.I of 1934, in the Mysore Gazette Extraordinary for general information.

for General Secretary to Government.

To

The Compiler, Mysore Gazette, for publication in Part IV of the Gazette, in English and Kannada and for supply as per Standing Orders spare copies in English, and spare copies in Kannada to this office, and spare copies in English and spare copies in Kannada to the Curator, Government Central Book Depot, Bangalore.

Copy to Translation Section.

Regulation to provide for the imposition and collection of an excise duty on matches.

WHEREAS an emergency has arisen which makes it necessary to impose an excise duty on matches and to provide for the collection thereof; Now therefore under Section 12 of the Mysore Legislative Council Regulation, 1923, it is hereby enacted as follows:-

1. (1) This Regulation may be called the Matches (Excise Duty) Emergency Regulation, 1934.

Short title and extent.

(2) It shall come into force at once.

2. (1) In this Regulation, unless there is anything repugnant in the subject or context,

Definitions.

(a) "manufactory" means any premises wherein matches are manufactured;

(b) "match" includes a firework in the form of a match: and where a matchstick contains more heads than one capable of being ignited by striking each such head shall be deemed to be a match;

(c) "owner" includes any person expressly or impliedly authorised by an owner of a manufactory to be his agent in respect of the manufactory

(d) "splints" means undipped splints such as are ordinarily used for making matches; and

(e) " veneers" means veneers such as are ordinarily used for making match-boxes.

3. A duty of excise at the rates specified in section 4 shall be levied on all matches manufactured in any manufactory in Mysore and issued out of

Imposition of duty on matches.

after the Co force of this Regulation

such manufactory ~~on or after the 1st April 1934~~, and shall be payable by the owner of the manufactory.

4. The duty payable under Section 3 shall be levied at the following rates, namely.-

Rates of duty on matches.

(a) on matches in boxes or booklets containing on an average not more than eighty-

(i) if the average number is forty or less at the rate of one rupee per gross of boxes or booklets,

(ii) if the average number is more than forty but not more than sixty, at the rate of one rupee and eight annas per gross of boxes or booklets, and

(iii) if the average number is more than sixty, at the rate of two rupees per gross of boxes or booklets, and

(b) on all other matches, at such rate as the Government may prescribe.

5. (1) If any duty payable under Section 3 is not paid within the time fixed by rules made in

Recovery of duty with penalty.

that behalf under this Regulation, it shall be deemed to be an arrear, and the Government may, in lieu thereof, recover any sum not exceeding four times the amount of duty unpaid which it may in its discretion think it reasonable to require.

(2) An arrear of duty, or any sum recoverable in lieu thereof under this ..... shall be recoverable as an arrear of land revenue and shall be recoverable in addition to, and not in substitution for, any other penalty incurred under this Regulation.

6. No person shall issue any matches out of a manufactory, except in accordance with the provisions of rules made in that behalf under this Regulation, or, until such rules are made, in accordance with the general or special orders of the Government.

Issue of matches from manufactory.

7. The Government may, by notification in the Official Gazette, prohibit absolutely, or with such exceptions as it thinks fit, the bringing of matches into Mysore from any territory outside Mysore.

Power of Government to prohibit import of matches.

8 (1) The Government may, by notification in the Official Gazette, direct that after a date to be specified in the notification no matches manufactured after the date of the issue of the notification shall be issued from a manufactory in Mysore except in packets, boxes or booklets bearing a banderol or stamp of such nature and affixed in such manner as may be prescribed by rules made under this Regulation.

Power of Government to direct use of banderols.

(2) The Government may by a like notification, direct that, after a date to be specified in the notification, no

6. No person shall issue any matches out of a manufactory, except in accordance with the provisions of rules made in that behalf

Issue of matches from manufactory.

under this Regulation or, until such rules are made, in accordance with the general or special orders of the Government.

7. The Government may, by notification in the Official Gazette, prohibit absolutely, or with such exceptions as it thinks fit, the bringing

Power of Government to prohibit import of matches.

of matches into Mysore from any territory outside Mysore.

8 (1) The Government may, by notification in the Official Gazette, direct that after a date to be specified in the notifi-

Power of Government to direct use of banderols.

cation no matches manufactured after the date of the issue of the notification shall be issued from a manufactory in Mysore except in packets, boxes or books lets bearing a banderol or stamp of such nature and affixed in such manner as may be prescribed by rules made under this Regulation.

(2) The Government may by a like notification, direct that, after a date to be in the notification, no

matches shall be sold or offered or kept for sale in Mysore except in packets, boxes or booklets bearing such a banderol or stamp so affixed.

(3) The Government may exempt from the operation of any notification made under sub-section (1) matches intended for export from Mysore.

(4) The Government may exempt from the operation of any notification made under sub-section (2) matches of a particular kind or packed in a particular manner.

9. From such date as may be fixed by the Government by Notification in the Official Gazette in this behalf

Prohibition of manufacture of matches and manufacture and import of splints and veneers.

(a) no person shall manufactur matches or splin or veneers in Mysore except under and in accordance with a license to manufacture issued under this Regulation;

(b) no person shall import splints or veneers into Mysore except under and in accordance with a license to import; and

(c) no person shall supply splints or veneers to any person who does not possess a license to manufacture matches issued under this Regulation nor otherwis than in such manner as may be prescribed by rules made under this Regulation.

by rules made under this Regulation.

than in such manner as may be prescribed

issued under this Regulation nor otherwise

possess a licence to manufacture matches

vaneers to any person who does not - -

(c) no person shall supply splints or

accordance with a licence to import; and

veneers into Mysore, except under and in

(b) No person shall import splints or

issued under this Regulation;

accordance with a licence to manufacture

or veneers in Mysore except under and in

matches or splints

Prohibition of manufacture of matches and manufacture and import of splints and veneers.

(a) no person shall manufacture

kind or packed in a particular manner.

9. From such date as may be fixed by the Government by Notification in the Official Gazette in this behalf

sub-section (2) matches of a particular

operation of any notification made under

(4) The Government may exempt from the

port from Mysore.

sub-section (1) matches intended for ex-

operation of any notification made under

(3) The Government may exempt from the

stamp so affixed.

or booklets bearing such a banderol or

for sale in Mysore except in packets,boxes

matches shall be sold or offered or kept

10. Whoever contravenes the provisions of section 6 shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for issue of matches from manufactory in contravention of section 6.

11. (1) Whoever, in contravention of any notification made under section 7, imports, or attempts to import, matches into Mysore shall be punishable with imprisonment which may extend to six months, or with fine which may extend to four times the amount of the duty which would be payable on the matches if they were liable to duty in Mysore or to one thousand rupees, whichever is greater, or with both imprisonment and fine.

Penalty for import of matches in contravention of Regulation.

(2) Whoever abets an offence punishable under sub section (1) shall, whether such offence is or is not committed in consequence of such abetment, and notwithstanding anything contained in section 116 of the Indian Penal Code, be punishable with the punishment provided for the offence.

12. (1) Whoever, in contravention of a direction made under sub-section (1) of Section 8, issues any matches from any manufactory, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees or to one rupee for every packet, box or booklet of matches in respect of which an offence has been committed, whichever is greater, or with both imprisonment and fine.

Penalty for issue of sale of matches without banderol.

(2) Whoever, in contravention of any direction made under sub-section (2) of section 8 sells or offers or keeps for sale any matches shall be punishable with fine which may extend to one thousand rupees or to one rupee for every packet, box or booklet of matches in respect of which an offence has been committed, whichever is greater.

13. Whoever in contravention of the provisions of section 9 manufactures matches or splints or veneers or imports splints or veneers into Mysore or supplies splints or veneers to any person shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees, or with both.

Penalty for manufacture of matches and manufacture and import of splints and veneers without license.

14. Whoever evades, or attempts to evade, the payment of any duty payable by him under this Regulation, or fails to supply any information which he is required under this Regulation or the rules to supply, or knowingly supplies false information, shall be ~~xxxxx~~ punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both.

Penalty for evasion of duty or failure to supply information.

15. Any Court trying an offence under this Regulation may order that any matches, splints or veneers together with the boxes, packing or wrappings thereof, in respect of which the Court is satisfied that an offence under this Regulation has been committed, shall be ~~xxxxxxxxxx~~ forfeited to the Government.

Power of Courts to order forfeiture of matches, splints or veneers.

16.(1) The Government may, by notification in the official Gazette, make rules to carry into effect the purposes and object of this Regulation.

Power of Government to make rules.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may -

(a) prescribe the rate of duty referred to in clause (b) of Section 4;

(b) provide for the assessment and collection of the duty and the authorities by whom functions under this Regulation are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable, and the recovery of arrears;

(c) provide for the distinguishing of matches, splints or veneers which have been manufactured under licence, of ~~xk~~ splints or veneers which have been imported under licence and of matches on which duty has been paid, or which are exempt from duty under this Regulation;

d) regulate the issue of matches out of any manufactory and limit the number of matches which may be contained in a box or booklet;

(e) impose on the owners of manufactories and on persons engaged in the sale of matches the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of ~~xkkxk~~ such records and returns, the particulars to be contained therein, and the manner in which they shall be verified;

(f) provide for the issuing of licences the form and the conditions of licences, and the fees to be charged therefor;

(g) regulate the sale of splints and veneers

(h) provide for the detention of matches for the purpose of exacting the duty, the confiscation, otherwise than under section 15 of matches, splints or veneers in respect of which breaches of the Regulation or rules have been committed, and the disposal of matches, splints or veneers so detained or confiscated;

(i) authorize and regulate the search of any place or conveyance used for the manufacture storage or carriage of matches, splints or veneers;

(j) authorize and regulate the composition of offences against, or liabilities incurred under, the Regulation and rules including composite payments in lieu of duty; and

(k) prescribe the nature of and the manner of affixing banderols or stamps.

(3) In making any rule under this section the Government may provide that a breach of the rule shall, where no other penalty is provided by this Regulation, be punishable with imprisonment for any term not exceeding six months, or with fine not exceeding one thousand rupees, or with both imprisonment and fine.

Power of Government to provide for rebate of duty.

19 The Government may, by notification in the Official Gazette, make rules to provide for the grant of a rebate of the duty payable under Section 3 on matches manufactured in any manufactory

whose daily output does not exceed one hundred gross of boxes to the following extent namely.

(i) where the average number of matches in a box or booklet is forty or less, a rebate of ten pies gross of boxes or booklets

(ii) where the average number of matches in a box or booklet is more than forty but not more than sixty, a rebate of one anna and three pies per gross of boxes or booklets; and

(iii) where the average number of matches in a box or booklet is more than sixty a rebate of one anna and eight pies per gross of boxes or booklets.

Regd. No. M.—1175.

The Mysore Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY.

BANGALORE, MONDAY, MAY 21, 1934

NOTIFICATION

Order No. P. 5556—Legis. 44-33-1, dated, Bangalore, 21st May 1934

Ordered that the accompanying Regulation to provide for the Imposition and Collection of an Excise Duty on Matches, which received the assent of His Highness the Maharaja on the 16th day of May 1934, be published as Emergency Regulation No. I of 1934, in the *Mysore Gazette* Extraordinary for general information.

S. ABDUL WAJID,
Secretary to Government,
General Departmen

EMERGENCY REGULATION I OF 1934.

(RECEIVED THE ASSENT OF HIS HIGHNESS THE MAHARAJA ON THE SIXTEENTH DAY OF MAY 1934.)

A Regulation to provide for the Imposition and Collection of an Excise Duty on Matches.

WHEREAS an emergency has arisen which makes it necessary to impose an excise duty on matches and to provide for the collection thereof; Now therefore under Section 12 of the Mysore Legislative Council Regulation, 1923, It is hereby enacted as follows :-

Short title and extent. Commencement.

1 (1) This Regulation may be called the Matches (Excise Duty) Emergency Regulation, 1934.

(2) It shall come into force at once.

Definitions.

2. In this Regulation, unless there is anything repugnant in the subject or context,

(*a*) "manufactory" means any premises wherein matches are manufactured;

(*b*) "match" includes a firework in the form of a match; and, where a match-stick contains more heads than one capable of being ignited by striking, each such head shall be deemed to be a match;

(*c*) owner" includes any person expressly or impliedly authorised by an owner of a manufactory to be his agent in respect of the manufactory

(*d*) "splints" means undipped splints such as are ordinarily used for making matches; and

(*e*) "veneers" means veneers such as are ordinarily used for making match-boxes.

Imposition of duty on matches.

3. A duty of excise at the rates specified in section 4 shall be levied on all matches manufactured in any manufactory in Mysore and issued out of such manufactory after the coming into force of this Regulation and shall be payable by the owner of the manufactory

Rates of duty on matches.

4. The duty payable under section 3 shall be levied at the following rates, namely

(*a*) on matches in boxes or booklets containing on an average not more than eighty—

(i) if the average number is forty or less, at the rate of one rupee per gross of boxes or booklets,

(ii) if the average number is more than forty but not more than sixty, at the rate of one rupee and eight annas per gross of boxes or booklets, and

(iii) if the average number is more than sixty, at the rate of two rupees per gross of boxes or booklets and,

(*b*) on all other matches, at such rate as the Government may prescribe.

Recovery of duty with penalty.

5. (1) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Regulation, it shall be deemed to be an arrear, and the Government may, in lieu thereof, recover any sum not exceeding four times the amount of duty unpaid which it may in its discretion think it reasonable to require.

(2) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land revenue and shall be recoverable in addition to, and not in substitution for, any other penalty incurred under this Regulation.

Issue of matches from manufactory.

6. No person shall issue any matches out of a manufactory, except in accordance with the provisions of rules made in that behalf under this Regulation, or, until such rules are made, in accordance with the general or special orders of the Government.

Power of Government to prohibit import of matches.

7. The Government may, by notification in the Official Gazette, prohibit absolutely, or with such exceptions as it thinks fit, the bringing of matches into Mysore from any territory outside Mysore.

Power of Government to direct use of ba

8. (1) The Government may, by notification in the Official Gazette, direct that after a date to be specified in the notification no matches manufactured after the date of the issue of the notification shall be issued from a manufactory in Mysore except in packets, boxes or booklets bearing a banderol or stamp of such nature and affixed in such manner as may be prescribed by rules made under this Regulation.

(2) The Government may by a like notification, direct that, after a date to be specified in the notification, no matches shall be sold or offered or kept for sale in Mysore except in packets, boxes or booklets bearing such a banderol or stamp so affixed.

(3) The Government may exempt from the operation of any notification made under sub-section (1) matches intended for export from Mysore.

(4) The Government may exempt from the operation of any notification made under sub-section (2) matches of particular kind or packed in a particular manner.

Prohibition of manufacture of matches and manufacture and import of splints and veneers.

9. From such date as may be fixed by the Government by notification in the Official Gazette in this behalf—

(*a*) no person shall manufacture matches or splints or veneers in Mysore except under and in accordance with a license to manufacture issued under this Regulation;

(*b*) no person shall import splints or veneers into Mysore except under and in accordance with a license to import; and

(*c*) no person shall supply splints or veneers to any person who does not possess a license to manufacture matches issued under this Regulation nor otherwise than in such manner as may be prescribed by rules made under this Regulation.

Penalty for issue of matches from manufactory in contravention of section 6.

10. Whoever contravenes the provisions of section 6 shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for import of matches in contravention of Regulation.

11. (1) Whoever, in contravention of any notification made under section 7, imports, or attempts to import, matches into Mysore shall be punishable with imprisonment which may extend to six months, or with fine which may extend to four times the amount of the duty which would be payable on the matches if they were liable to duty in Mysore or to one thousand rupees, whichever is greater, or with both imprisonment and fine.

(2) Whoever abets an offence punishable under sub-section (1) shall, whether such offence is or is not committed in consequence of such abetment, and notwithstanding anything contained in section 116 of the Indian Penal Code as in force in Mysore, be punishable with the punishment provided for the offence.

Penalty for issue or sale of matches without [illegible]derol.

12. (1) Whoever, in contravention of a direction made under sub-section (1) of section 8, issues any matches from any manufactory, shall be punishable with

imprisonment which may extend to six months, or with fine which may extend to one thousand rupees or to one rupee for every packet, box or booklet of matches in respect of which an offence has been committed, whichever is greater, or with both imprisonment and fine.

(2) Whoever, in contravention of any direction made under sub-section (2) of section 8 sells or offers or keeps for sale any matches shall be punishable with fine which may extend to one thousand rupees or to one rupee for every packet, box or booklet of matches in respect of which an offence has been committed, whichever is greater.

Penalty for manufacture of matches and manufacture and import of splints and veneers without license.

13. Whoever in contravention of the provisions of section 9 manufactures matches or splints or veneers or imports splints or veneers into Mysore or supplies splints or veneers to any person shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees, or with both.

Penalty for evasion of duty or failure to supply information.

14. Whoever evades, or attempts to evade, the payment of any duty payable by him under this Regulation, or fails to supply any information which he is required under this Regulation or the rules to supply, or knowingly supplies false information, shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both.

Power of Courts to order forfeiture of matches, splints or veneers.

15. Any court trying an offence under this Regulation may order that any matches, splints or veneers together with the boxes, packing or wrappings thereof, in respect of which the court is satisfied that an offence under this Regulation has been committed, shall be forfeited to the Government.

Power of Government to make rules.

16. (1) The Government may, by notification in the Official Gazette, make rules to carry into effect the purposes and objects of this Regulation.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may—

(*a*) prescribe the rate of duty referred to in clause (b) of section 4;

(*b*) provide for the assessment and collection of the duty and the authorities by whom functions under this Regulation are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable, and the recovery of arrears;

(*c*) provide for the distinguishing of matches, splints or veneers which have been manufactured under

licence, of splints or veneers which have been imported under licence and of matches on which duty has been paid, or which are exempt from duty under this Regulation;

(*d*) regulate the issue of matches out of any manufactory and limit the number of matches which may be contained in a box or booklet;

(*e*) impose on the owners of manufactories and on persons engaged in the sale of matches, the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein, and the manner in which they shall be verified;

(*f*) provide for the issuing of licenses, the form and the conditions of licenses, and the fees to be charged therefor;

(*g*) regulate the sale of splints and veneers;

(*h*) provide for the detention of matches for the purpose of exacting the duty, the confiscation, otherwise than under section 15, of matches, splints or veneers in respect of which breaches of the Regulation or Rules have been committed, and the disposal of matches, splints or veneers so detained or confiscated;

(*i*) authorize and regulate the inspection or search of any place or conveyance used for the manufacture, storage or carriage of matches, splints or veneers:

(*j*) authorize and regulate the composition of offences against, or liabilities incurred under, the Regulation and Rules including composite payments in lieu of duty; and

(*k*) prescribe the nature of and the manner of affixing banderols or stamps.

(3) In making any rule under this section, the Government may provide that a breach of the rule shall, where no other penalty is provided by this Regulation, be punishable with imprisonment for any term not exceeding six months, or with fine not exceeding one thousand rupees, or with both imprisonment and fine

Power of Government to provide for rebate of duty.

17. The Government may, by notification in the Official Gazette, make rules to provide for the grant of a rebate of the duty payable under section 3 on matches manufactured in any manufactory whose daily output

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

does not exceed one hundred gross of boxes to the following extent, namely :—

(i) where the average number of matches in a box or booklet is forty or less, a rebate of ten pies per gross of boxes or booklets;

(ii) where the average number of matches in a box or booklet is more than forty but not more than sixty, a rebate of one anna and three pies per gross of boxes or booklets; and

(iii) where the average number of matches in a box or booklet is more than sixty, a rebate of one anna and eight pies per gross of boxes or booklets.

MIRZA M ISMAIL,
Dewan

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ಸೆಂಟ್ರಲ್ ರೆಕ್ರೂಟ್‌ಮೆಂಟ್ ಬೋರ್ಡ್ ಆಫೀಸು.

ಆಶಾರಾ ಕಚೇರಿ.

ಬೆಂಗಳೂರು ತಾರೀಖು 19

ಇಂಡಾರ್ಸ್‌ಮೆಂಟ್

ಇವರಿಗೆ.

ಇರೇಬಿನಲ್ಲಿ ನೀವು ಮಾಡಿಸಲು ಬಯಸಿರುವ ನಿಮ್ಮ ಅರ್ಜಿಯ ವಿಚಾರದಲ್ಲಿ ತಿಳಿಯಪಡಿಸುವುದೇನೆಂದರೆ

ನೌಕರಿಗಳು ಖಾಲಿ ಇರುವುದಾಗಿ ಮುನ್ಸೂಚನೆ ಕೊಡಬೇಕಾಗಿರುವ ಪ್ರಕಟಿಸಲ್ಪಟ್ಟಿರುವ ನಿಮ್ಮ ಅರ್ಹತೆಗೆ ಅನುಗುಣವಾದ ನೌಕರಿಗೆ, ವಿಧಾಯಕವಾದ ನಮೂನೆಯಲ್ಲಿ, ಅರ್ಜಿ ಹಾಕಿಕೊಳ್ಳಬಹುದೆಂತ ಈ ಮೂಲಕ ತಿಳಿಯಪಡಿಸಿದೆ.

ತಾರೀಖು

ವಿಷಯ

EMERGENCY REGULATION I OF 1934.

(RECEIVED THE ASSENT OF HIS HIGHNESS THE MAHARAJA ON THE SIXTEENTH DAY OF MAY 1934.)

Regulation to provide for the Imposition and Collection of an Excise Duty on Matches.

WHEREAS an emergency has arisen which makes it necessary to impose an excise duty on matches and to provide for the collection thereof; Now therefore under Section 12 of the Mysore Legislative Council Regulation, 1923, it is hereby enacted as follows :—

Short title and extent.

1. (1) This Regulation may be called the Matches Excise Duty) Emergency Regulation, 1934.

(2) It shall come into force at once.

Definitions.

2. In this Regulation, unless there is anything repugnant in the subject or context,—

(*a*) "manufactory" means any premises wherein matches are manufactured;

(*b*) "match" includes a firework in the form of a match; and, where a match-stick contains more heads than one capable of being ignited by striking, each such head shall be deemed to be a match;

(*c*) "owner" includes any person expressly or impliedly authorised by an owner of a manufactory to be his agent in respect of the manufactory;

(*d*) "splints" means undipped splints such as are ordinarily used for making matches; and

(*e*) "veneers" means veneers such as are ordinarily used for making match-boxes.

Imposition of duty on matches.

3. A duty of excise at the rates specified in section 4 shall be levied on all matches manufactured in any manufactory in Mysore and issued out of such manufactory after the coming into force of this Regulation and shall be payable by the owner of the manufactory.

Rates of duty on matches.

4. The duty payable under section 3 shall be levied at the following rates, namely :—

(*a*) on matches in boxes or booklets containing on an average not more than eighty—

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ಸೆಂಟ್ರಲ್ ರೆಕ್ರೂಟ್‌ಮೆಂಟ್ ಬೋರ್ಡು ಆಫೀಸು.
ಅಠಾರಾ ಕಚೇರಿ.

ಬೆಂಗಳೂರು ತಾರೀಖು.....19

ಇಂಡಾರ್ಸ್‌ಮೆಂಟ್.

.....ಯವರಿಗೆ.

ಇರೇಬಿನಲ್ಲಿ ನಮೂದಿಸಲ್ಪಟ್ಟ ನಿಮ್ಮ ಅರ್ಜಿಯ ವಿಚಾರದಲ್ಲಿ ತಿಳಿಯಪಡಿಸುವುದೇನೆಂದರೆ :—

ನೌಕರಿಗಳು ಖಾಲಿ ಇರುವುದಾಗಿ ಮೈಸೂರು ಗೆಜೆಟಿನಲ್ಲಿ ಪ್ರಕಟಿಸಲ್ಪಟ್ಟಾಗ ನಿಮ್ಮ ಅರ್ಹತೆಗೆ ಅನುಗುಣವಾದ ನೌಕರಿಗೆ, ವಿಧಾಯಕವಾದ ನಮೂನೆಯಲ್ಲಿ, ಅರ್ಜಿ ಹಾಕಿಕೊಳ್ಳಬಹುದೆಂತ ಈ ಮೂಲಕ ತಿಳಿಯಪಡಿಸಿದೆ.

ಅಲ್ಲರಿಮು

ವಿಷಯ:

ಹುಕುಂ ಬಮೋಜೀಬ್.

ಸೆಕ್ರಿಟೆರಿ,
ಸೆಂಟ್ರಲ್ ರೆಕ್ರೂಟ್‌ಮೆಂಟ್ ಬೋರ್ಡು.

Appendix F G—1]

SUBJECT Imposition of an Excise Duty on Matches

Section

File No.

Serial No

Diary No. of letter replied to

No. Fol 1131 Ep/c

To The Secretary to the Govt. of India

(General and Revenue Secretariat

Sir

the 193

Date of issue 23/5/34

I write to refer to the correspondence ending with your Confidential D.O. No E 2085/23-1932 dt. 16 4 1934 to the Chief Secretary to Govt. on the imposition of an Excise duty on Matches and am directed to forward herein nine copies of the Ord. to provide for the Imposition and Collection of an Excise duty on Matches Emergency Ord. No I of 1934 for your information

Signed by Yr. S. A. W.

List of enclosures

Copied by 22.5

Examined by

I have etc

for Secretary

WD 0677—GPB—15,000—6-31-33

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

32 FF

General and Revenue Secretariat

Dated, Bangalore, 22nd May 1934.

No.

From

S. Abdul Wajid, Esq., B.A.,
General Secretary to the Government of His Highness the Maharaja of Mysore.

To

The Secretary to the Hon'ble the Resident in Mysore,
Bangalore.

Sir, With reference to the correspondence ending with your Confidential D. O. No.C.2085/23-1932 dated 16th April 1934 to the Chief Secretary to Government re- the imposition of an Excise Duty on Matches, I am directed to forward herewith nine copies of the Regulation to provide for the Imposition and Collection of an Excise Duty on Matches (Emergency Regulation I of 1934) for your information.

I have the honour to be,

Sir,

Your most obedient servant,

General Secretary to Government.

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Matches (Excise Duty) Bill

Select Committee

Mr. N. Madhava Rao

Mr A.V. Ramanathan

Mr Venkatarangaiya

Mr Sinha

Mr [illegible]

Mr Hayward

& the Mover

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ಸೆಂಟ್ರಲ್ ರೆಕ್ರೂಟ್‌ಮೆಂಟ್ ಬೋರ್ಡು ಆಫೀಸು.
ಅಶೋಕಾ ಕಚೇರಿ.

ಬೆಂಗಳೂರು ತಾರೀಖು.....19

ಇಂಡಾರ್ಸ್‌ಮೆಂಟ್

.....

.....ಯವರಿಗೆ.

ಇರೇಬಿನಲ್ಲಿ ನಮೂದಿಸಲ್ಪಟ್ಟ ನಿಮ್ಮ ಅರ್ಜಿಯ ವಿಚಾರದಲ್ಲಿ ತಿಳಿಯಪಡಿಸುವುದೇನೆಂದರೆ :—

ನೌಕರಿಗಳು ಖಾಲಿ ಇರುವುದಾಗಿ ಮೈಸೂರು ಗೆಜೆಟ್ಟಿನಲ್ಲಿ ಪ್ರಕಟಿಸಲ್ಪಟ್ಟಾಗ ನಿಮ್ಮ ಅರ್ಹತೆಗೆ ಅನುಗುಣವಾದ ನೌಕರಿಗೆ, ವಿಧಾಯಕವಾದ ನಮೂನೆಯಲ್ಲಿ, ಅರ್ಜಿ ಹಾಕಿಕೊಳ್ಳಬಹುದೆಂತ ಈ ಮೂಲಕ ತಿಳಿಯಪಡಿಸಿದೆ.

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ಹುಕುಂ ಬಮೋಜೀಬ್.

ಸೆಕ್ರಟೆರಿ,
ಸೆಂಟ್ರಲ್ ರೆಕ್ರೂಟ್‌ಮೆಂಟ್ ಬೋರ್ಡು.

NOTIFICATION.

No. 5630—*L. C. dated, 30th May* 1934

Under Rule 8 of the Rules for the conduct of business of the Mysore Legislative Council, the accompanying Bill to provide for the Imposition and Collection of an Excise duty on Matches is published for general information with the statement of objects and reasons.

By Order,

C. SUBRAHMANYA AIYAR,

Secretary,

Mysore Legislative Council.

A Bill to provide for the Imposition and Collection of an Excise Duty on Matches.

Whereas it is expedient to provide for the imposition of an excise duty on matches and to provide for the collection thereof; It is hereby enacted as follows :- Preamble.

1. (1) This Regulation may be called the Matches (Excise Duty) Regulation, 1934. and commencement.

(2) ~~It shall come into effect from the date of the~~ of expiration of the Matches Excise Duty Emergency Regulation, I of 193

Definitions.

2. In this Regulation, unless there is anything repugnant in the subject or context,

(*a*) "manufactory" means any premises wherein matches are manufactured;

(*b*) "match" includes a firework in the form of a match; and, where a match-stick contains more heads than one capable of being ignited by striking, each such head shall be deemed to be a match;

(*c*) "owner" includes any person expressly or impliedly authorised by an owner of a manufactory to be his agent in respect of the manufactory;

(*d*) "splints" means undipped splints such as are ordinarily used for making matches; and

(*e*) "veneers" means veneers such as are ordinarily used for making match-boxes.

Imposition of duty on matches.

3. A duty of excise at the rates specified in section 4 shall be levied on all matches manufactured in any manufactory in Mysore and issued out of such manufactory after the coming into force of this Regulation and shall be payable by the owner of the manufactory.

Rates of duty on matches.

4. The duty payable under section 3 shall be levied at the following rates, namely:—

(*a*) on matches in boxes or booklets containing on an average not more than eighty–

(i) if the average number is forty or less, at the rate of one rupee per gross of boxes or booklets,

(ii) if the average number is more than forty but not more than sixty, at the rate of one rupee and eight annas per gross of boxes or booklets, and

(iii) if the average number is more than sixty, at the rate of two rupees per gross of boxes or booklets and,

(*b*) on all other matches, at such rate as the Government may prescribe.

Recovery of duty with penalty.

5. (1) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Regulation, it shall be deemed to be an arrear, and the Government may, in lieu thereof, recover any sum not exceeding four times the amount of duty unpaid which it may in its discretion think it reasonable to require.

(2) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land revenue and shall be recoverable in

addition to, and not in substitution for, any other penalty incurred under this Regulation.

Issue of matches from manufactory

6. No person shall issue any matches out of a manufactory, except in accordance with the provisions of rules made in that behalf under this Regulation, or, until such rules are made, in accordance with the general or special orders of the Government.

Power of Governme... to prohibit import of matches.

7. The Government may, by notification in the Official Gazette, prohibit absolutely, or with such exceptions as it thinks fit, the bringing of matches into Mysore from any territory outside Mysore.

Power of Government to direct use of banderols.

8. (1) The Government may, by notification in the Official Gazette, direct that after a date to be specified in the notification no matches manufactured after the date of the issue of the notification shall be issued from a manufactory in Mysore except in packets, boxes or booklets bearing a banderol or stamp of such nature and affixed in such manner as may be prescribed by rules made under this Regulation.

(2) The Government may by a like notification, direct that, after a date to be specified in the notification, no matches shall be sold or offered or kept for sale in Mysore except in packets, boxes or booklets bearing such a banderol or stamp so affixed.

(3) The Government may exempt from the operation of any notification made under sub-section (1) matches intended for export from Mysore.

(4) The Government may exempt from the operation of any notification made under sub-section (2) matches of particular kind or packed in a particular manner.

Prohibition of manufacture of matches and manufacture and import of splints and veneers.

9 From such date as may be fixed by the Government by notification in the Official Gazette in this behalf

(*a*) no person shall manufacture matches or splints or veneers in Mysore except under and in accordance with a license to manufacture issued under this Regulation;

(*b*) no person shall import splints or veneers into Mysore except under and in accordance with a license to import; and

(*c*) no person shall supply splints or veneers to any person who does not possess a license to manufacture matches issued under this Regulation nor otherwise than

in such manner as may be prescribed by rules made under this Regulation.

Penalty for issue of matches from manufactory in contravention of section 6.

10. Whoever contravenes the provisions of section 6 shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for import of matches in contravention of Regulation.

11. (1) Whoever, in contravention of any notification made under section 7, imports, or attempts to import, matches into Mysore shall be punishable with imprisonment which may extend to six months, or with fine which may extend to four times the amount of the duty which would be payable on the matches if they were liable to duty in Mysore or to one thousand rupees, whichever is greater, or with both imprisonment and fine.

(2) Whoever abets an offence punishable under sub-section (1) shall, whether such offence is or is not committed in consequence of such abetment, and notwithstanding anything contained in section 116 of the Indian Penal Code as in force in Mysore, be punishable with the punishment provided for the offence.

Penalty for issue or sale of matches without banderol.

12. (1) Whoever, in contravention of a direction made under sub-section (1) of section 8, issues any matches from any manufactory, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees or to one rupee for every packet, box or booklet of matches in respect of which an offence has been committed, whichever is greater, or with both imprisonment and fine.

(2) Whoever, in contravention of any direction made under sub-section (2) of section 8, sells or offers or keeps for sale any matches shall be punishable with fine which may extend to one thousand rupees or to one rupee for every packet, box or booklet of matches in respect of which an offence has been committed, whichever is greater.

Penalty for manufacture of matches and manufacture and import of splints and veneers without license.

13. Whoever, in contravention of the provisions of section 9, manufactures matches or splints or veneers or imports splints or veneers into Mysore or supplies splints or veneers to any person shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees, or with both.

Penalty for evasion of duty or failure to supply information.

14. Whoever evades, or attempts to evade, the payment of any duty payable by him under this Regulation, or fails to supply any information which he is required under this Regulation or the rules to supply, or knowingly

supplies false information, shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both.

Power of Courts to order forfeiture of matches, splints or veneers.

15. Any court trying an offence under this Regulation may order that any matches, splints or veneers together with the boxes, packing or wrappings thereof, in respect of which the court is satisfied that an offence under this Regulation has been committed, shall be forfeited to the Government.

16. The Government may by Notification in the Official Gazette exempt any matches from the whole or any part of the duty leviable thereon under this Regulation.

Power of Government to make rules.

17. (1) The Government may, by notification in the Official Gazette, make rules to carry into effect the purposes and objects of this Regulation.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may—

(*a*) prescribe the rate of duty referred to in clause (b) of section 4;

(*b*) provide for the assessment and collection of the duty and the authorities by whom functions under this Regulation are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable, and the recovery of arrears;

(*c*) provide for the distinguishing of matches, splints or veneers which have been manufactured under licence, of splints or veneers which have been imported under licence and of matches on which duty has been paid, or which are exempt from duty under this Regulation;

(*d*) regulate the issue of matches out of any manufactory and limit the number of matches which may be contained in a box or booklet;

(*e*) impose on the owners of manufactories and on persons engaged in the sale of matches, the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein, and the manner in which they shall be verified;

(*f*) provide for the issuing of licenses, the form and the conditions of licenses, and the fees to be charged therefor;

(*g*) regulate the sale of splints and veneers;

(*h*) provide for the detention of matches for the purpose of exacting the duty, the confiscation, otherwise than under section 15, of matches, splints or veneers in respect of which breaches of the Regulation or Rules have been committed, and the disposal of matches, splints or veneers so detained or confiscated

(*i*) authorize and regulate the inspection or search of any place or conveyance used for the manufacture, storage or carriage of matches, splints or veneers;

(*j*) authorize and regulate the composition of offences against, or liabilities incurred under, the Regulation and Rules including composite payments in lieu of duty; and

(*k*) prescribe the nature of and the manner of affixing banderols or stamps.

(3) In making any rule under this section the Government may provide that a breach of the rule shall, where no other penalty is provided by this Regulation, be punishable with imprisonment for any term not exceeding six months, or with fine not exceeding one thousand rupees, or with both imprisonment and fine.

Power of Government to provide for rebate of duty.

18. The Government may, by notification in the Official Gazette, make rules to provide for the grant of a rebate of the duty payable under section 3 on matches manufactured in any manufactory whose daily output does not exceed one hundred gross of boxes to the following extent, namely:-

(i) where the average number of matches in a box or booklet is forty or less, a rebate of ten pies per gross of boxes or booklets;

(ii) where the average number of matches in a box or booklet is more than forty but not more than sixty, a rebate of one anna and three pies per gross of boxes or booklets; and

(iii) where the average number of matches in a box or booklet is more than sixty, a rebate of one anna and eight pies per gross of boxes or booklets.

Statement of Objects and Reasons.

The Government of India have enacted a measure, the Matches (Excise Duty) Act, 1934, for levying an excise duty on matches and it imposes a duty amounting to one rupee per gross of boxes containing 40 matches in a box.

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

The Government of India have entered into an arrangement with most Indian States including Mysore, under which every State in which matches are made, or may in future be made, might recover a corresponding tax paying the proceeds into a common pool along with the proceeds of the British Indian tax; and the amounts in this pool will be divided on an estimated consumption basis between British India and the States that have entered into the arrangement. The abovementioned Act also empowers the Government of India to prohibit the import into British India of matches manufactured in any State in India and this power of prohibition will be used against matches produced in any State which does not come in to the agreement. To give effect to the arrangement with the Government of India, it is necessary to enact a Regulation to impose and collect a duty on matches manufactured in Mysore similar to the duty imposed and collected in British India.

Since the levy of duty in British India came into effect from 1st April 1934 and the imposition of the duty in Mysore had to come into force immediately, an Emergency Regulation has been brought into force from 21st May 1934 under powers vested in the Government under Section 12 of the Mysore Legislative Council Regulation.

As it is necessary to continue the measure beyond the period during which the Emergency Regulation has force, this Bill is designed for such continuance.

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ಅಠಾರಾ ಕಚೇರಿ.

ಬೆಂಗಳೂರು ತಾರೀಖು.....19

ಇಂಡಾರ್ಸ್‌ಮೆಂಟ್.

.....

.....ಯವರಿಗೆ.

ಇರೇಬಿನಲ್ಲಿ ನಮೂದಿಸಲ್ಪಟ್ಟ ನಿಮ್ಮ ಅರ್ಜಿಯ ವಿಚಾರದಲ್ಲಿ ತಿಳಿಯಪಡಿಸುವುದೇನೆಂದರೆ :—

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ವಿಷಯ.....

ನೌಕರಿಗಳು ಖಾಲಿ ಇರುವುದಾಗಿ ಮೈಸೂರು ಗೆಜೆಟ್ಟಿನಲ್ಲಿ ಪ್ರಕಟಿಸಲ್ಪಟ್ಟಾಗ ನಿಮ್ಮ ಅರ್ಹತೆಗೆ ಅನುಗುಣವಾದ ನೌಕರಿಗೆ, ವಿಧಾಯಕವಾದ ನಮೂನೆಯಲ್ಲಿ, ಅರ್ಜಿ ಹಾಕಿಕೊಳ್ಳಬಹುದೆಂತ ಈ ಮೂಲಕ ತಿಳಿಯಪಡಿಸಿಧೆ.

ಹುಕುಂ ಬಮೋಜೀಬ್.

ಸೆಕ್ರಿಟೆರಿ,
ಸೆಂಟ್ರಲ್ ರೆಕ್ರೂಟ್‌ಮೆಂಟ್ ಬೋರ್ಡು.

Routine Notes.

Draft Bill.

A BILL to provide for the Imposition and ~~Collection~~ Collection of an Excise Duty on Matches.

Preamble. Whereas it is expedient to provide for the imposition ~~of~~ an excise duty on matches and to provide for the collection thereof; It is hereby enacted as follows:-

Short title, ~~extent~~ and commencement. 1. (1) This Regulation may be called the Matches (Excise Duty) Regulation, 1934.

(2) It shall come into effect from the date of the expiration of the Matches Excise Duty Emergency Regulation, I of 1934.

Definitions. 2. In this Regulation, unless there is anything repugnant in the subject or context,

(*a*) "manufactory" means any premises wherein matches are manufactured;

(*b*) "match" includes a firework in the form of a match; and, where a match-stick contains more heads than one capable of being ignited by striking, each such head shall be deemed to be a match;

(*c*) "owner" includes any person expressly or impliedly authorised by an owner of a manufactory to be his agent in respect of the manufactory;

(*d*) "splints" means undipped splints such as are ordinarily used for making matches; and

(*e*) "veneers" means veneers such as are ordinarily used for making match-boxes.

Imposition of duty on matches. 3. A duty of excise at the rates specified in section 4 shall be levied on all matches manufactured in any manufactory in Mysore and issued out of such manufactory after the coming into force of this Regulation and shall be payable by the owner of the manufactory.

Rates of duty on matches. 4. The duty payable under section 3 shall be levied at the following rates, namely:—

(*a*) on matches in boxes or booklets containing on an average not more than eighty—

N.B.—Should routine notes be written on small slips, e notes must be copied, or slips pasted on this form.

ನಂ.....ಸಿ. ಆರ್. ಬಿ.

ಸೆಂಟ್ರಲ್ ರೆಕ್ರೂಟ್‌ಮೆಂಟ್ ಬೋರ್ಡು ಆಫೀಸು,
ಅಶೋಕಾ ಕಡೇರಿ.

ಬೆಂಗಳೂರು ತಾರೀಖು.....19

ಇಂಡಾರ್ಸ್‌ಮೆಂಟ್.

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ಇರೇಬಿನಲ್ಲಿ ನಮೂದಿಸಲ್ಪಟ್ಟ ನಿಮ್ಮ ಅರ್ಜಿಯ ವಿಚಾರದಲ್ಲಿ ತಿಳಿಯಪಡಿಸುವುದೇನೆಂದರೆ :—

ನೌಕರಿಗಳು ಖಾಲಿ ಇರುವುದಾಗಿ ಮೈಸೂರು ಗೆಜೆಟಿನಲ್ಲಿ ಪ್ರಕಟಿಸಲ್ಪಟ್ಟಾಗ ನಿಮ್ಮ ಅರ್ಹ

ತಾರೀಖು.....

ವಿಷಯ.....

ವಾದ ನೌಕರಿಗೆ ವಿಧಾಯಕವಾದ ನಮೂನೆಯಲ್ಲಿ ಅರ್ಜಿ ಹಾಕಿಕೊಳ್ಳಬಹುದೆಂತ ಈ ಮೂಲಕ ತಿಳಿಯಪಡಿಸಿದೆ.

ಹುಕುಂ ಬಮೋಜೀಬ್.

ಸೆಕ್ರಿಜೆರಿ,
ಸೆಂಟ್ರಲ್ ರೆಕ್ರೂಟ್‌ಮೆಂಟ್ ಬೋರ್ಡು.

(i) if the average number is forty or less, at the rate of one rupee per gross of boxes or booklets,

(ii) if the average number is more than forty but not more than sixty, at the rate of one rupee and eight annas per gross of boxes or booklets, and

(iii) if the average number is more than sixty, at the rate of two rupees per gross of boxes or booklets and,

(*b*) on all other matches, at such rate as the Government may prescribe.

Recovery of duty with penalty.

5. (1) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Regulation, it shall be deemed to be an arrear, and the Government may, in lieu thereof, recover any sum not exceeding four times the amount of duty unpaid which it may in its discretion think it reasonable to require.

(2) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land revenue and shall be recoverable in addition to, and not in substitution for, any other penalty incurred under this Regulation.

Issue of matches from manufactory.

6. No person shall issue any matches out of a manufactory, except in accordance with the provisions of rules made in that behalf under this Regulation, or, until such rules are made, in accordance with the general or special orders of the Government.

Power of Government to prohibit import of matches.

7. The Government may, by notification in the Official Gazette, prohibit absolutely, or with such exceptions as it thinks fit, the bringing of matches into Mysore from any territory outside Mysore.

Power of Government to direct use of banderols

8. (1) The Government may, by notification in the Official Gazette, direct that after a date to be specified in the notification no matches manufactured after the date of the issue of the notification shall be issued from a manufactory in Mysore except in packets, boxes or booklets bearing a banderol or stamp of such nature and affixed in such manner as may be prescribed by rules made under this Regulation.

(2) The Government may by a like notification, direct that, after a date to be specified in the notification, no matches shall be sold or offered or kept for sale in Mysore except in packets, boxes or booklets bearing such a banderol or stamp so affixed.

(3) The Government may exempt from the operation of any notification made under sub-section (1) matches intended for export from Mysore.

(4) The Government may exempt from the operation of any notification made under sub-section (2) matches of particular kind or packed in a particular manner.

Prohibition of manufacture of matches and manufacture and import of splints and veneers.

9. From such date as may be fixed by the Government by notification in the Official Gazette in this behalf—

(*a*) no person shall manufacture matches or splints or veneers in Mysore except under and in accordance with a license to manufacture issued under this Regulation;

(*b*) no person shall import splints or veneers into Mysore except under and in accordance with a license to import; and

(*c*) no person shall supply splints or veneers to any person who does not possess a license to manufacture matches issued under this Regulation, nor otherwise than in such manner as may be prescribed by rules made under this Regulation.

Penalty for issue of matches from manufactory in contravention of section

10. Whoever contravenes the provisions of section 6 shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for import of matches in contravention of Regulation

11. (1) Whoever, in contravention of any notification made under section 7 imports, or attempts to import, matches into Mysore shall be punishable with imprisonment which may extend to six months, or with fine which may extend to four times the amount of the duty which would be payable on the matches if they were liable to duty in Mysore or to one thousand rupees, whichever is greater, or with both imprisonment and fine.

(2) Whoever abets an offence punishable under sub-section (1) shall, whether such offence is or is not committed in consequence of such abetment, and notwithstanding anything contained in section 116 of the Indian Penal Code as in force in Mysore, be punishable with the punishment provided for the offence.

Penalty for issue or sale of matches without banderol

12. (1) Whoever in contravention of a direction made under sub-section (1) of section 8, issues any matches from any manufactory, shall be punishable with

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record]

imprisonment which may extend to six months, or with fine which may extend to one thousand rupees or to one rupee for every packet, box or booklet of matches in respect of which an offence has been committed, whichever is greater, or with both imprisonment and fine.

(2) Whoever, in contravention of any direction made under sub-section (2) of section 8 sells or offers or keeps for sale any matches shall be punishable with fine which may extend to one thousand rupees or to one rupee for every packet, box or booklet of matches in respect of which an offence has been committed, whichever is greater.

Penalty for manufacture of matches and manufacture and import of splints and veneers without license.

13. Whoever in contravention of the provisions of section 9 manufactures matches or splints or veneers or imports splints or veneers into Mysore or supplies splints or veneers to any person shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees, or with both.

Penalty for evasion of duty or failure to supply information

Whoever evades, or attempts to evade, the payment of any duty payable by him under this Regulation, or fails to supply any information which he is required under this Regulation or the rules to supply, or knowingly supplies false information, shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both.

Power of Courts to order forfeiture of matches, splints or veneers.

15. Any court trying an offence under this Regulation may order that any matches, splints or veneers together with the boxes, packing or wrappings thereof, in respect of which the court is satisfied that an offence under this Regulation has been committed, shall be forfeited to the Government.

Power of Government to make rules.

17 [illegible]. (1) The Government may, by notification in the Official Gazette, make rules to carry into effect the purposes and objects of this Regulation.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may

(*a*) prescribe the rate of duty referred to in clause (b) of section 4;

(*b*) provide for the assessment and collection of the duty and the authorities by whom functions under this Regulation are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable, and the recovery of arrears;

(*c*) provide for the distinguishing of matches splints or veneers which have been manufactured under

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ಸೆಂಟ್ರಲ್ ರೆಕ್ರೂಟ್‌ಮೆಂಟ್ ಬೋರ್ಡು ಆಫೀಸು.
ಶಾಂತಾರಾ ಕಚೇರಿ.

ಬೆಂಗಳೂರು ತಾರೀಖು.....19

ಇಂಡಾರ್ಸ್‌ಮೆಂಟ್

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.....ಯವರಿಗೆ.

ಇರೇಬಿನಲ್ಲಿ ನಮೂದಿಸಲ್ಪಟ್ಟ ನಿಮ್ಮ ಅರ್ಜಿಯ ವಿಚಾರದಲ್ಲಿ ತಿಳಿಯಪಡಿಸುವುದೇನೆಂದರೆ :—

ನೌಕರಿಗಳು ಖಾಲಿ ಇರುವುದಾಗಿ ಮೈಸೂರು ಗೆಜೆಟಿನಲ್ಲಿ ಪ್ರಕಟಿಸಲ್ಪಟ್ಟಾಗ ನಿಮ್ಮ ಅರ್ಹತೆಗೆ ಅನುಗುಣವಾದ ನೌಕರಿಗೆ, ವಿಧಾಯಕವಾದ ನಮೂನೆಯಲ್ಲಿ, ಅರ್ಜಿ ಹಾಕಿಕೊಳ್ಳಬಹುದೆಂತ ಈ ಮೂಲಕ ತಿಳಿಯಪಡಿಸಿದೆ.

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ಸೆಕ್ರಿಟೆರಿ,
ಸೆಂಟ್ರಲ್ ರೆಕ್ರೂಟ್‌ಮೆಂಟ್ ಬೋರ್ಡು.

dotes not exceed one hundred gross of boxes to the following extent, namely :—

(i) where the average number of matches in a box or booklet is forty or less, a rebate of ten pies per gross of boxes or booklets;

(ii) where the average number of matches in a box or booklet is more than forty but not more than sixty, a rebate of one anna and three pies per gross of boxes or booklets; and

(iii) where the average number of matches in a box or booklet is more than sixty, a rebate of one anna and eight pies per gross of boxes or booklets.

MIRZA M ISMAIL,
Dewan.

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ಸೆಂಟ್ರಲ್ ರೆಕ್ರೂಟ್‌ಮೆಂಟ್ ಬೋರ್ಡು ಆಫೀಸು.
ಅಶೋಕಾ ಕಛೇರಿ.

ಬೆಂಗಳೂರು ತಾರೀಖು.....19

ಇಂಡಾರ್ಸ್‌ಮೆಂಟ್.

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ಇರೇಬಿನಲಿ ನಮೂದಿಸಲ್ಪಟ್ಟ ನಿಮ್ಮ ಅರ್ಜಿಯ ವಿಚಾರದಲ್ಲಿ ತಿಳಿಯಪಡಿಸುವುದೇನೆಂದರೆ :—

ನೌಕರಿಗಳು ಖಾಲಿ ಇರುವುದಾಗಿ ಮೈಸೂರು ಗೆಜೆಟ್ಟಿನಲ್ಲಿ ಪ್ರಕಟಿಸಲ್ಪಟ್ಟಾಗ ನಿಮ್ಮ ಅರ್ಹತೆಗೆ ಅನುಗುಣವಾದ ನೌಕರಿಗೆ, ವಿಧಾಯಕವಾದ ನಮೂನೆಯಲ್ಲಿ, ಅರ್ಜಿ ಹಾಕಿಕೊಳ್ಳಬಹುದೆಂತ ಈ ಮೂಲಕ ತಿಳಿಯಪಡಿಸಿದೆ.

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ವಿಷಯ.....

ಹುಕುಂ ಬಮೋಜೀಬ್.

ಸೆಕ್ರೆಟೆರಿ,
ಸೆಂಟ್ರಲ್ ರೆಕ್ರೂಟ್‌ಮೆಂಟ್ ಬೋರ್ಡು.

Statement of Objects and Reasons of a Bill to provide for the Imposition and Collection of an Excise Duty on Matches

The Government of India have enacted a measure, the Matches (Excise Duty) Act, 1934, for levying an excise duty on matches and it imposes a duty amounting to one rupee per gross of boxes containing 60 matches in a box.

The Government of India have entered into an arrangement with most Indian States including Mysore, under which every State in which matches are made, or may in future be made, might recover a corresponding tax paying the proceeds into a common pool along with the proceeds of the British Indian tax; and the amounts in this pool will be divided on an estimated consuption basis between British India and the States that have entered into the arrangement. The above mentioned Act also empowers the Government of India to prohibit the import into British India of matches manufactured in any State in India and this power of prohibition will be used against matches produced in any State which does not come to the agreement. To give effect to the ~~agreement of~~ arrangement with the Government of India, it is necessary to enact a Regulation to impose and collect a duty on matches manufactured in Mysore similar to the duty imposed and collected in British India.

Since the levy of duty in British India came into effect from 1st April 1934 and the imposition of the duty in Mysore had to come into force immediately, ~~the~~ an Emergency Regulation has

has been brought into force from 21st May 1934 under powers vested in the Government under section 12 of he Mysore Legislative Council Regulation.

As it is necessary to continue the measure beyond the period during which the Emergency Regulation has force, this Bill is designed for such continuance.

Statement of General Principles of a Bill to provide for the Imposition and Collection an Excise duty on Matches.

The Government of India have enacted a measure, the Matches (Excise Duty) Act, 1934, for levying an excise duty on matches and it imposes a duty amounting to one rupee per gross of boxes containing 40 matches in a box.

The Government of India have entered into an arrangement with most Indian States including Mysore, under which every State in which matches are made, or may in future be made, might recover a corresponding tax paying the proceeds into a common pool along with the proceeds of the British Indian tax; and the amounts in this pool will be divided on an estimated consumption basis between British India and the States that have entered into the arrangement. The above-mentioned Act also empowers the Government of India to prohibit the import into British India of matches manufactured in any State in India and this power of prohibition will be used against matches produced in any State which does not come to the agreement. To give effect to the ~~agreement of~~ arrangement with the Government of India, it is necessary to enact a Regulation to impose and collect duty on matches manufactured in Mysore similar to the duty imposed and collected in British India. Since the levy of duty in British India came into effect from 1st April 1934 and the imposition of the duty in Mysore has to come into force immediately, ~~the~~ an Emergency Regulation has been brought into for

force from 21st May 1934 under powers vested in the Government under section 12 of the Mysore Legislative Council Regulation.

As it is necessary to continue the measure beyond the period during which the Emergency Regulation has force, it is proposed to introduce a measure on the lines of the British Indian Act providing for the continuance of the levy of the duty in Mysore.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Office of the Secretary, Mysore Legislative Council,

Public Offices, Bangalore, dated 29th June 1934

No. ML 1097/Ex-cxcxxx

NOTIFICATION.

Under Standing Order No.49 of for the conduct of business of the Mysore Legislative Council, the following report of the Select Committee on the Bill to provide for the imposition and collection of an Excise Duty on matches is published for general information.

By Order,

Secretary, Mysore Legislative Council.

To

The Compiler, Mysore Gazette, for publication in the Gazette, English and Kannada, with a request that 250 spare copies in English may be supplied immediately.

Report of the Select Committee on the Matches (Excise Duty) Bill

We, the undersigned members of the Select Committee on the Matches (Excise Duty) Bill to which the Bill was referred, have considered the Bill at the meeting held on 29th June 1934 and have now the honour to submit this our report.

We have examined the Bill and have no modifications to suggest except a few ~~verbal~~ changes as follows:-

1) omit the words "and Commencement" in the marginal heading to cl(1)

(2) For cl 1 subclause (2) substitute the following & insert the marginal heading "Repeal"

"The Matches Excise Duty Emergency Regulation Act 1934, is hereby repealed

(3) In subclause (4) of clause 8 insert the word 'a' before the word "particular".

(4) In clause 12 subclause (1) substitute the word "any" for "a" before the word "direction".

NOTIFICATION.

No. Rl. 1097—*L. C., Bangalore,*
dated 29th June 1934.

Under Standing Order No. 49 of the Standing Orders for the conduct of business of the Mysore Legislative Council, the following report of the Select Committee on the Bill to provide for the imposition and collection of an Excise Duty on Matches is published for general information.

By Order,

C. SUBRAHMANYA AIYAR,
Secretary,
Mysore Legislative Council.

Report of the Select Committee on the Matches (Excise Duty) Bill.

We, the undersigned members of the Select Committee on the Matches (Excise Duty) Bill to which the Bill was referred, have considered the Bill at the meeting held on 29th June 1934 and have now the honor to submit this our report.

We have examined the Bill and have no modifications to suggest except a few changes as follows :—

1. Omit the words "and commencement" in the marginal heading to Clause 1 (1).

2. For Clause 1 ~~and~~ Sub-Clause (2), substitute the following and insert the marginal heading "Repeal" :—

"The Matches Excise Duty Emergency Regulation I of 1934, is hereby repealed."

3. In Sub-Clause (4) of Clause 8, insert the word 'a' before the word 'particular.'

4. In Clause 12, Sub-clause (1), substitute the word "any" for "a" before the word "direction."

The Bill need not be republished.

BANGALORE,
Dated 29th June 1934.

K. Matthan (*Chairman*).
A. V. Ramanathan.
K. T. Bhashyam Aiyangar.
H. C. Dasappa.
M. Venkatanarappa.
C. Hayavadana Rao.
N. Madhava Rao.

Bill as finally passed in Council

NOTIFICATION.

No. 5630—*L. C. dated*, 30*th May* 1934.

Under Rule 8 of the Rules for the conduct of business of the Mysore Legislative Council, the accompanying Bill to provide for the Imposition and Collection of an Excise ıty on Matches is published for general information with statement of objects and reasons.

By Order,

C. SUBRAHMANYA AIYAR,

Secretary,

Mysore Legislative Council.

A Bill to provide for the Imposition and Collection of an Excise Duty on Matches.

Whereas it is expedient to provide for the imposition of an excise duty on matches and to provide for the collection thereof; It is hereby enacted as follows :— Preamble.

1. (1) This Regulation may be called the Matches Excise Duty) Regulation, 1934. Short title ~~& commencement.~~

(2) ~~It shall come into effect from the date of the expiration of~~ The Matches Excise Duty Emergency Regulation, I of 1934, ~~is hereby repealed~~ Repeal.

Definitions.

2. In this Regulation, unless there is anything repugnant in the subject or context,

(*a*) "manufactory" means any premises wherein matches are manufactured;

(*b*) "match" includes a firework in the form of a match; and, where a match-stick contains more heads than one capable of being ignited by striking, each such head shall be deemed to be a match;

(*c*) "owner" includes any person expressly or impliedly authorised by an owner of a manufactory to be his agent in respect of the manufactory;

(*d*) "splints" means undipped splints such as are ordinarily used for making matches; and

(*e*) "veneers" means veneers such as are ordinarily used for making match-boxes.

Imposition of duty on matches

3. A duty of excise at the rates specified in section 4 shall be levied on all matches manufactured in any manufactory in Mysore and issued out of such manufactory after the coming into force of this Regulation and shall be payable by the owner of the manufactory.

Rates of duty on matches.

4. The duty payable under section 3 shall be levied at the following rates, namely:—

(*a*) on matches in boxes or booklets containing on an average not more than eighty—

(i) if the average number is forty or less; at the rate of one rupee per gross of boxes or booklets,

(ii) if the average number is more than forty but not more than sixty, at the rate of one rupee and eight annas per gross of boxes or booklets, and

(iii) if the average number is more than sixty, at the rate of two rupees per gross of boxes or booklets and,

(*b*) on all other matches, at such rate as the Government may prescribe.

Recovery of duty with penalty.

5. (1) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Regulation, it shall be deemed to be an arrear, and the Government may, in lieu thereof, recover any sum not exceeding four times the amount of duty unpaid which it may in its discretion think it reasonable to require.

(2) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land revenue and shall be recoverable in

addition to, and not in substitution for, any other penalty incurred under this Regulation.

Issue of matches from manufactory.

6. No person shall issue any matches out of a manufactory, except in accordance with the provisions of rules made in that behalf under this Regulation, or, until such rules are made, in accordance with the general or special orders of the Government.

Power of Government to prohibit import of matches.

7. The Government may, by notification in the Official Gazette, prohibit absolutely, or with such exceptions as it thinks fit, the bringing of matches into Mysore from any territory outside Mysore.

Power of Government to direct use of banderols.

8. (1) The Government may, by notification in the Official Gazette, direct that after a date to be specified in the notification no matches manufactured after the date of the issue of the notification shall be issued from a manufactory in Mysore except in packets, boxes or booklets bearing a banderol or stamp of such nature and affixed in such manner as may be prescribed by rules made under this Regulation.

(2) The Government may by a like notification, direct that, after a date to be specified in the notification, no matches shall be sold or offered or kept for sale in Mysore except in packets, boxes or booklets bearing such a banderol or stamp so affixed.

(3) The Government may exempt from the operation of any notification made under sub-section (1) matches intended for export from ~~Mysore~~ India.

(4) The Government may exempt from the operation of any notification made under sub-section (2) matches of particular kind or packed in a particular manner.

Prohibition of manufacture of matches and manufacture and import of splints and veneers.

9. From such date as may be fixed by the Government by notification in the Official Gazette in this behalf—

(*a*) no person shall manufacture matches or splints or veneers in Mysore except under and in accordance with a license to manufacture issued under this Regulation;

(*b*) no person shall import splints or veneers into Mysore except under and in accordance with a license to import; and

(*c*) no person shall supply splints or veneers to any person who does not possess a license to manufacture matches issued under this Regulation nor otherwise than

in such manner as may be prescribed by rules made under this Regulation.

Penalty for issue of matches from manufactory in contravention of section 6.

10. Whoever contravenes the provisions of section 6 shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for import of matches in contravention of Regulation.

11. (1) Whoever, in contravention of any notification made under section 7, imports, or attempts to import, matches into Mysore shall be punishable with imprisonment which may extend to six months, or with fine which may extend to four times the amount of the duty which would be payable on the matches if they were liable to duty in Mysore or to one thousand rupees, whichever is greater, or with both imprisonment and fine

(2) Whoever abets an offence punishable under sub-section (1) shall, whether such offence is or is not committed in consequence of such abetment, and notwithstanding anything contained in section 116 of the Indian Penal Code as in force in Mysore, be punishable with the punishment provided for the offence.

Penalty for issue or sale of matches without banderol.

12 (1) Whoever, in contravention of any direction made under sub-section (1) of section 8, issues any matches from any manufactory, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees or to one rupee for every packet, box or booklet of matches in respect of which an offence has been committed, whichever is greater, or with both imprisonment and fine.

(2) Whoever, in contravention of any direction made under sub-section (2) of section 8, sells or offers or keeps for sale any matches shall be punishable with fine which may extend to one thousand rupees or to one rupee for every packet, box or booklet of matches in respect of which an offence has been committed, whichever is greater

Penalty for manufacture of matches and manufacture and import of splints and veneers without license.

13. Whoever, in contravention of the provisions of section 9, manufactures matches or splints or veneers or imports splints or veneers into Mysore or supplies splints or veneers to any person shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees, or with both.

Penalty for evasion of duty or failure to supply information.

14. Whoever evades, or attempts to evade, the payment of any duty payable by him under this Regulation, or fails to supply any information which he is required under this Regulation or the rules to supply, or knowingly

supplies false information, shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both.

Power of Courts to order forfeiture of matches, splints or veneers.

15. Any court trying an offence under this Regulation may order that any matches, splints or veneers together with the boxes, packing or wrappings thereof, in respect of which the court is satisfied that an offence under this Regulation has been committed, shall be forfeited to the Government.

16. The Government may by Notification in the Official Gazette exempt any matches from the whole or any part of the duty leviable thereon under this Regulation

Power of Government to make rules.

17. (1) The Government may, by notification in the Official Gazette, make rules to carry into effect the purposes and objects of this Regulation.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may—

(*a*) prescribe the rate of duty referred to in clause (b) of section 4;

(*b*) provide for the assessment and collection of the duty and the authorities by whom functions under this Regulation are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable, and the recovery of arrears;

(*c*) provide for the distinguishing of matches, splints or veneers which have been manufactured under licence, of splints or veneers which have been imported under licence and of matches on which duty has been paid, or which are exempt from duty under this Regulation;

(*d*) regulate the issue of matches out of any manufactory and limit the number of matches which may be contained in a box or booklet;

(*e*) impose on the owners of manufactories and on persons engaged in the sale of matches, the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein, and the manner in which they shall be verified;

(*f*) provide for the issuing of licenses, the form and the conditions of licenses, and the fees to be charged therefor;

(*g*) regulate the sale of splints and veneers

(*h*) provide for the detention of matches for the purpose of exacting the duty, the confiscation, otherwise than under section 15, of matches, splints or veneers in respect of which breaches of the Regulation or Rules have been committed, and the disposal of matches, splints or veneers so detained or confiscated;

(*i*) authorize and regulate the inspection or search of any place or conveyance used for the manufacture, storage or carriage of matches, splints or veneers;

(*j*) authorize and regulate the composition of offences against, or liabilities incurred under, the Regulation and Rules including composite payments in lieu of duty; and

(*k*) prescribe the nature of and the manner of affixing banderols or stamps.

(3) In making any rule under this section the Government may provide that a breach of the rule shall, where no other penalty is provided by this Regulation, be punishable with imprisonment for any term not exceeding six months, or with fine not exceeding one thousand rupees, or with both imprisonment and fine.

to provide for rebate of duty

18. The Government may, by notification in the Official Gazette, make rules to provide for the grant of a rebate of the duty payable under section 3 on matches manufactured in any manufactory whose daily output does not exceed one hundred gross of boxes to the following extent, namely:

(i) where the average number of matches in a box or booklet is forty or less, a rebate of ten pies per gross of boxes or booklets;

(ii) where the average number of matches in a box or booklet is more than forty but not more than sixty, a rebate of one anna and three pies per gross of boxes or booklets; and

(iii) where the average number of matches in a box or booklet is more than sixty, a rebate of one anna and eight pies per gross of boxes or booklets.

Statement of Objects and Reasons.

The Government of India have enacted a measure, the Matches (Excise Duty) Act, 1934, for levying an excise duty on matches and it imposes a duty amounting to one rupee per gross of boxes containing 40 matches in a box.

Routine Notes

[To be used only for notes, requisitions, etc., not intended for permane

The Government of India have entered into an arrangement with most Indian States including Mysore, under which every State in which matches are made, or may in future be made, might recover a corresponding tax paying the proceeds into a common pool along with the proceeds of the British Indian tax; and the amounts in this pool will be divided on an estimated consumption basis between British India and the States that have entered into the arrangement. The abovementioned Act also empowers the Government of India to prohibit the import into British India of matches manufactured in any State in India and this power of prohibition will be used against matches produced in any State which has not entered into the arrangement. To give effect to the arrangement with the Government of India, it is necessary to enact a Regulation to impose and collect a duty on matches manufactured in Mysore similar to the duty imposed and collected in British India.

Since the levy of duty in British India came into effect from 1st April 1934 and the imposition of the duty in Mysore had to come into force immediately, an Emergency Regulation has been brought into force from 21st May 1934 under powers vested in the Government under Section 12 of the Mysore Legislative Council Regulation.

As it is necessary to continue the measure beyond the period during which the Emergency Regulation has force. this Bill is designed for such continuance.

ನಂ.....ಸಿ. ಆರ್. ಬಿ.

ಸೆಂಟ್ರಲ್ ರೆಕ್ರೂಟ್‌ಮೆಂಟ್ ಬೋರ್ಡು ಆಫೀಸು.
ಅಶೋಕಾ ಕಛೇರಿ.

ಬೆಂಗಳೂರು ತಾರೀಖು.....19

ಇಂಡಾರ್ಸ್‌ಮೆಂಟ್.

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ಇರೇಬಿನಲ್ಲಿ ನಮೂದಿಸಲ್ಪಟ್ಟ ನಿಮ್ಮ ಅರ್ಜಿಯ ವಿಚಾರದಲ್ಲಿ ತಿಳಿಯಪಡಿಸುವುದೇನೆಂದರೆ :—

ನೌಕರಿಗಳು ಖಾಲಿ ಇರುವುದಾಗಿ ಮೈಸೂರು ಗೆಜೆಟಿನಲ್ಲಿ ಪ್ರಕಟಿಸಲ್ಪಟ್ಟಾಗ ನಿಮ್ಮ ಅರ್ಹತೆಗೆ ಅನುಗುಣವಾದ ನೌಕರಿಗೆ, ವಿಧಾಯಕವಾದ ನಮೂನೆಯಲ್ಲಿ, ಅರ್ಜಿ ಹಾಕಿಕೊಳ್ಳಬಹುದೆಂತ ಈ ಮೂಲಕ ತಿಳಿಯಪಡಿಸಿಧೆ.

ತಾರೀಖು.....
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ಹುಕುಂ ಬಮೋಜೀಬ್.

ಕೆಕ್ಕಜೆಗೆ
ಸೆಂಟ್ರಲ್ ರೆಕ್ರೂಟ್‌ಮೆಂಟ್ ಬೋರ್ಡು

THE MYSORE LEGISLATIVE COUNCIL.

BUDGET SESSION—JUNE AND JULY 1934

STATEMENT OF BUSINESS TO BE TRANSACTED AT THE MEETING OF THE LEGISLATIVE COUNCIL TO BE HELD ON TUESDAY, THE 26TH JUNE 1934 AND ON SUCCEEDING DAYS (Concluded).

IV. BILLS.

1. Bill to provide for the imposition and collection of an Excise duty on Sugar.

   (*a*) Motion that the Report of the Select Committee on the Bill and the Bill as amended by them be taken into consideration.

   Mover.—Mr. S. P. Rajagopalachari.
   Seconder.—Mr. M. Venkatanarnappa.

   (*b*) Motion that the Bill as amended be passed.

   Mover.—Mr. S. P. Rajagopalachari.
   Seconder.—Mr. M. Venkatanarnappa.

2. Bill to provide for the imposition and collection of an Excise duty on Matches.

   (*a*) Motion that the Report of the Select Committee on the Bill and the Bill as amended by them be taken into consideration.

   Mover.—*Rajamantrapravina Diwan Bahadur* K. Matthan.
   Seconder.—Mr. M. Venkatanarnappa.

   (*b*) Motion that the Bill as amended be passed.

   Mover.—*Rajamantrapravina Diwan Bahadur* K. Matthan.
   Seconder.—Mr. M. Venkatanarnappa.

Dated Bangalore,
30th June 1934.

C. SUBRAHMANYA AIYAR,
Secretary, Mysore Legislative Council.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

NO. P.S933

General and Revenue Secretariat,

Dated Bangalore 26th June

OFFICIAL MEMORANDUM

~~NOTIFICATION.~~

A Meeting of the Select Committee appointed to consider the Sugar (Excise Duty) Bill, will be held in the Chambers of the ~~Second~~ First Member of Council, in Public Offices, Bangalore, at 8-~~A~~M. on ~~Thursday~~ Friday the 29th instant.

By order,

Secretary to the Select Committee.

To

Strike him in note

Member of the Mysore Legislative Council and Member of the Select Committee

Copy 5(1) & 4 to the ...

(2) Copies for his ... making the necessary ... arrangements

(3) ... to office

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

General and Revenue Secretariat.

Dated, Bangalore, [illegible]

No

OFFICIAL MEMORANDUM

[illegible]eeting of the Select Committee appointed to consider the Mysore City Land, will be held in the Chambers of the First Member of Council, in Public Offices, Bangalore at 3-30 P.M. on Friday the 29th instant.

By order,

Secretary to the Select Committee

G. R. S. VI.—s-III/14]

DRAFT

SUBJECT.....

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Section. Legis
File No. 116-33
Serial No

Proceedings of the Government of H. H. the Maharaja of Mysore

Diary No. of letter replied to.....

Order No. P 2957/En

GENERAL AND REVENUE SECRETARIAT,

, *the*.....*191*

Date of issue...23/7/1934.....

Signed by.....

lered that the accompanying...Regulation... ...provide for the imposition ...collection of an Excise Du... on Matches which received the assent of His High ness the Maharaja, on the...twenty...day day of...July.....193 4 be published as Regulation No.....III..... of 193 4 , in the *Mysore Gazette* for gene ral information.

May this be—

(i) Printed?

ii) Treated as a standing order?

iii) Published in the "Gazette" English part?

iv) Translated?

(v) Placed at the disposal of the Press?

(vi) Published in the Gazette Kannada part

Secretary to Government,
General Dept.

To

The Compiler, *Mysore Gazette*, for publication in Part III of the Gazette, in English and Kannada and for supply of .....spare copies ~~in English, and~~ .....spare copies in Kannada to ~~the office, and.....spare copies~~ ~~English and.....spare copies~~ ~~Kannada to the Curator, Government~~ ~~entral Boo Depot, Bangalore.~~ Proofs ould be sent to this office for approval efore publication.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

Read :—

(xxx

ORDER NO. P 295/1 Laws 44-33-7

Dated, Bangalore, the 20th July 1934.

Ordered that the accompanying Regulation to provide for the Imposition and Collection of an Excise Duty on Matches which received the assent of His Highness the Maharaja, on the tenth day of July 1934, be published as Regulation No. III of 1934, in the Mysore Gazette, for general information.

Secretary to Government
General Department.

The Compiler, Mysore Gazette, for publication in Part III of the Gazette, in English and Kannada and for supply of spare copies as per Standing Order. Proofs should be sent to this office for approval before publication.

REGULATION No. III OF 1934.

(Received the assent of His Highness the Maharaja on the 10th day of July 1934.)

A Regulation to provide for the Imposition and Collection of an Excise Duty on Matches.

NOTIFICATION.

Order No. P. 295 *Legis.* 44-33-2, *dated Bangalore, the 20th—23rd July* 1934.

Ordered that the accompanying Regulation to provide for the imposition and collection of an Excise Duty on Matches which received the assent of His Highness the Maharaja, on the 10th day of July 1934, be published as Regulation No. III of 1934, in the *Mysore Gazette*, for general information.

S. ABDUL WAJID,
Secretary to Government,
General Department.

REGULATION No. III OF 1934.

(Received the assent of His Highness the Maharaja on the tenth day of July 1934.)

A Regulation to provide for the Imposition and Collection of an Excise Duty on Matches.

Preamble. Whereas it is expedient to provide for the imposition of an excise duty on matches and to provide for the collection thereof; It is hereby enacted as follows:—

Short title. 1. (1) This Regulation may be called the Matches (Excise Duty) Regulation, 1934.

Repeal. (2) The Matches (Excise Duty) Emergency Regulation, I of 1934, is hereby repealed.

Definitions. 2. In this Regulation, unless there is anything repugnant in the subject or context,—

(*a*) "manufactory" means any premises wherein matches are manufactured;

(*b*) "match" includes a firework in the form of a match; and, where a match-stick contains more heads than one capable of being ignited by striking, each such head shall be deemed to be a match;

(*c*) "owner" includes any person expressly or impliedly authorised by an owner of a manufactory to be his agent in respect of the manufactory;

(*d*) "splints" means undipped splints such as are ordinarily used for making matches; and

(*e*) "veneers" means veneers such as are ordinarily used for making match-boxes.

Imposition of duty on matches.

3. A duty of excise at the rates specified in section 4 shall be levied on all matches manufactured in any manufactory in Mysore and issued out of such manufactory after the coming into force of this Regulation and shall be payable by the owner of the manufactory.

Rates of duty on matches

4. The duty payable under section 3 shall be levied at the following rates, namely:—

(*a*) on matches in boxes or booklets containing on an average not more than eighty—

(i) if the average number is forty or less, at the rate of one rupee per gross of boxes or booklets,

(ii) if the average number is more than forty, but not more than sixty, at the rate of one rupee and eight annas per gross of boxes or booklets, and

(iii) if the average number is more than sixty, at the rate of two rupees per gross of boxes or booklets, and

(*b*) on all other matches, at such rate as the Government may prescribe.

Recovery of duty with penalty.

5. (1) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Regulation, it shall be deemed to be an arrear, and the Government may, in lieu thereof, recover any sum not exceeding four times the amount of duty unpaid which it may in its discretion think it reasonable to require.

(2) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land revenue and shall be recoverable in addition to, and not in substitution for, any other penalty incurred under this Regulation.

Issue of matches from manufactory.

6. No person shall issue any matches out of a manufactory, except in accordance with the provisions of rules made in that behalf under this Regulation, or, until such rules are made, in accordance with the general or special orders of the Government

Power of Government to prohibit import of matches.

7. The Government may, by notification in the Official Gazette, prohibit absolutely, or with such exceptions as it thinks fit, the bringing of matches into Mysore from any territory outside Mysore.

8. (1) The Government may, by notification in the Official Gazette, direct that after a date to be specified in the notification no matches manufactured after the date of the issue of the notification shall be issued from a manufactory in Mysore except in packets, boxes or booklets bearing a banderol or stamp of such nature and affixed in such manner as may be prescribed by rules made under this Regulation.

Power of Government to direct use of banderols.

(2) The Government may, by a like notification, direct that, after a date to be specified in the notification, no matches shall be sold or offered or kept for sale in Mysore except in packets, boxes or booklets bearing such a banderol or stamp so affixed.

(3) The Government may exempt from the operation of any notification made under sub-section (1) matches intended for export from India.

(4) The Government may exempt from the operation of any notification made under sub-section (2) matches of a particular kind or packed in a particular manner.

9. From such date as may be fixed by the Government by notification in the Official Gazette in this behalf—

Prohibition of manufacture of matches and manufacture and import of splints and veneers.

(*a*) no person shall manufacture matches or splints or veneers in Mysore except under and in accordance with a licence to manufacture issued under this Regulation;

(*b*) no person shall import splints or veneers into Mysore except under and in accordance with a licence to import; and

(*c*) no person shall supply splints or veneers to any person who does not possess a licence to manufacture matches issued under this Regulation nor otherwise than in such manner as may be prescribed by rules made under this Regulation.

10. Whoever contravenes the provisions of section 6 shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for issue of matches from manufactory in contravention of section 6.

11. (1) Whoever, in contravention of any notification made under section 7, imports, or attempts to import, matches in to Mysore shall be punishable with imprisonment which may extend to six months, or with fine which may extend to four times the amount of the duty which

Penalty to import of matches in contraven of Regulat

would be payable on the matches if they were liable to duty in Mysore or to one thousand rupees, whichever is greater, or with both imprisonment and fine.

(2) Whoever abets an offence punishable under sub-section (1) shall, whether such offence is or is not committed in consequence of such abetment, and notwithstanding anything contained in section 116 of the Indian Penal Code as in force in Mysore, be punishable with the punishment provided for the offence.

Penalty for issue or sale of matches without banderol.

12. (1) Whoever, in contravention of any direction made under sub-section (1) of section 8, issues any matches from any manufactory, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees or to one rupee for every packet, box or booklet of matches in respect of which an offence has been committed, whichever is greater, or with both imprisonment and fine.

(2) Whoever, in contravention of any direction made under sub-section (2) of section 8, sells or offers or keeps for sale any matches shall be punishable with fine which may extend to one thousand rupees or to one rupee for every packet, box or booklet of matches in respect of which an offence has been committed, whichever is greater.

Penalty for manufacture of matches and manufacture and import of splints and veneers without licence.

13. Whoever, in contravention of the provisions of section 9, manufactures matches or splints or veneers or imports splints or veneers in to Mysore or supplies splints or veneers to any person shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for evasion of duty or failure to supply information.

14. Whoever evades, or attempts to evade, the payment of any duty payable by him under this Regulation, or fails to supply any information which he is required under this Regulation or the rules to supply, or knowingly supplies false information, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both

Power of Courts to order forfeiture of matches, splints or veneers.

15. Any Court trying an offence under this Regulation may order that any matches, splints or veneers together with the boxes, packing or wrappings thereof, in respect of which the Court is satisfied that an offence under this Regulation has been committed, shall be forfeited to the Government.

Power to Exempt.

16. The Government may by notification in the Official Gazette exempt any matches from the whol-

or any part of the duty leviable thereon under this Regulation.

17. (1) The Government may, by notification in the Official Gazette, make rules to carry into effect the purposes and objects of this Regulation,

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may—

(*a*) prescribe the rate of duty referred to in clause (b) of section 4;

(*b*) provide for the assessment and collection of the duty and the authorities by whom functions under this Regulation are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable, and the recovery of arrears;

(*c*) provide for the distinguishing of matches, splints or veneers which have been manufactured under licence, of splints or veneers which have been imported under licence and of matches on which duty has been paid, or which are exempt from duty under this Regulation;

(*d*) regulate the issue of matches out of any manufactory and limit the number of matches which may be contained in a box or booklet;

(*e*) impose on the owners of manufactories and on persons engaged in the sale of matches the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein, and the manner in which they shall be verified;

(*f*) provide for the issuing of licences, the form and the conditions of licences, and the fees to be charged therefor;

(*g*) regulate the sale of splints and veneers

(*h*) provide for the detention of matches for the purpose of exacting the duty, the confiscation, otherwise than under section 15, of matches, splints and veneers in respect of which breaches of the Regulation or rules have been committed, and the disposal of matches, splints and veneers so detained or confiscated;

(*i*) authorize and regulate the inspection or search of any place or conveyance used for the manufacture, storage or carriage of matches, splints or veneers;

(*j*) authorize and regulate the composition of offences against, or liabilities incurred under, the Regulation and rules including composite payments in lieu of duty; and

(*k*) prescribe the nature of and the manner of affixing banderols or stamps.

(3) In making any rule under this section the Government may provide that a breach of the rule shall, where no other penalty is provided by this Regulation, be punishable with imprisonment for any term not exceeding six months, or with fine not exceeding one thousand rupees, or with both imprisonment and fine.

Power of Government to provide for rebate of duty.

18. The Government may, by notification in the Official Gazette, make rules to provide for the grant of a rebate of the duty payable under section 3 on matches manufactured in any manufactory whose daily output does not exceed one hundred gross of boxes to the following extent, namely:—

(i) where the average number of matches in a box or booklet is forty or less, a rebate of ten pies per gross of boxes or booklets;

(ii) where the average number of matches in a box or booklet is more than forty but not more than sixty, a rebate of one anna and three pies per gross of boxes or booklets; and

(iii) where the average number of matches in a box or booklet is more than sixty, a rebate of one anna and eight pies per gross of boxes or booklets.

MIRZA M. ISMAIL